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Illinois Register

Rules of Governmental Agencies

Volume 23, Issue 48 — November 29, 1999

Pages 13,970 – 14,078

Index Department
Administrative Code Div.
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TABLE OF CONTENTS

November 29, 1999 Volume 23, Issue 48

PROPOSED RULES

HUMAN SERVICES, DEPARTMENT OF

Food Stamps

89 Ill. Adm. Code 12113970

General Assistance

89 Ill. Adm. Code 11413979

Sexually Violent Persons

59 Ill. Adm. Code 29913989

POLLUTION CONTROL BOARD

Pretreatment Programs

35 Ill. Adm. Code 31013991

REVENUE, DEPARTMENT OF

Electronic Filing Of Illinois Individual Income Tax Returns

86 Ill. Adm. Code 10513999

ADOPTED RULES

CENTRAL MANAGEMENT SERVICES, DEPARTMENT OF

Pay Plan

80 Ill. Adm. Code 31014020

FINANCIAL INSTITUTIONS, DEPARTMENT OF

Illinois Credit Union Act

38 Ill. Adm. Code 19014031

EMERGENCY RULES

HUMAN SERVICES, DEPARTMENT OF

Sexually Violent Persons

59 Ill. Adm. Code 29914038

NOTICE OF PUBLIC INFORMATION

REVENUE, DEPARTMENT OF

Private Letter Rulings And General Information Letters - Income Tax
(3rd Quarter)14043

Private Letter Rulings And General Information Letters - Sales Tax
(3rd Quarter)14050

JOINT COMMITTEE ON ADMINISTRATIVE RULES

Second Notices Received14071

EXECUTIVE ORDERS AND PROCLAMATIONS

PROCLAMATIONS

99-494	Chicago Chapter of Asian American Journalists Association Day	14072
99-495	French Week	14072
99-496	Joe Newton Day	14073
99-497	Monarch Awards Foundation Day	14073
99-498	Paralegal Day	14074
99-499	Respite Awareness Day	14074
99-500	Snug Hugs for Kids Days	14074
99-501	Broader Urban Involvement and Leadership Development Day	14075
99-502	Illinois Planning Council on Development Disabilities Day	14075
99-503	Joel G. Herter Day	14076
99-504	Merc Dr. Martin Luther King Jr. Week	14077
99-505	Northminster Presbyterian Church Sequicentennial Week	14077
99-506	Drunk and Drugged Driving Prevention Month	14077

ISSUES INDEX I-1

Editor's Note: The Cumulative Index and Sections Affected Index will be printed on a quarterly basis. The printing schedule for the quarterly and annual indexes are as follows:

April	17, 1999 - Issue 16: Through	March	31, 1999
July	17, 1999 - Issue 29: Through	June	30, 1999
October	16, 1999 - Issue 42: Through	September	30, 1999
January	15, 2000 - Issue 3: Through	December	31, 1999 (Annual)

INTRODUCTION

The *Illinois Register* is the official state document for publishing public notice of rulemaking activity initiated by State governmental agencies. The table of contents is arranged categorically by rulemaking activity and alphabetically by agency within each category. The Register also contains a Cumulative Index listing alphabetically by agency the Parts (sets of rules) on which rulemaking activity has occurred in the current Register volume year and a Sections Affected Index listing by Title each Section (including supplementary material) of a Part on which rulemaking activity has occurred in the current volume year. Both indices are action coded and are designed to aid the public in monitoring rules.

Rulemaking activity consists of proposed or adopted new rules; amendments to or repealers of existing rules; and rules promulgated by emergency or peremptory action. Executive Orders and Proclamations issued by the Governor; notices of public information required by State statute; and activities (meeting agendas, Statements of Objection or Recommendation, etc.) of the Joint Committee on Administrative Rules (JCAR), a legislative oversight committee which monitors the rulemaking activities of State agencies; is also published in the Register.

The Register is a weekly update to the *Illinois Administrative Code* (a compilation of the rules adopted by State agencies). The most recent edition of the Code along with the Register comprise the most current accounting of State agencies' rules.

The Illinois Register is the property of the State of Illinois, granted by the authority of the Illinois Administrative Procedure Act [5 ILCS 100/1-1 et seq.].

REGISTER PUBLICATION SCHEDULE 1999

Issue #	Copy Due by 4:30 p.m.	Publication Date	Issue #	Copy Due by 4:30 p.m.	Publication Date
Issue 1	December 21, 1998	January 4, 1999 *	Issue 28	June 28	July 9
Issue 2	December 28	January 8	Issue 29	July 6 ***	July 16
Issue 3	January 4, 1999	January 15	Issue 30	July 12	July 23
Issue 4	January 11	January 22	Issue 31	July 19	July 30
Issue 5	January 19	January 29	Issue 32	July 26	August 6
Issue 6	January 25	February 5	Issue 33	August 2	August 13
Issue 7	February 1	February 16	Issue 34	August 9	August 20
Issue 8	February 8	February 19 **	Issue 35	August 16	August 27
Issue 9	February 16 ***	February 26	Issue 36	August 23	September 3
Issue 10	February 22	March 5	Issue 37	August 30	September 10
Issue 11	March 1	March 12	Issue 38	September 7 ***	September 17
Issue 12	March 8	March 19	Issue 39	September 13	September 24
Issue 13	March 15	March 26	Issue 40	September 20	October 1
Issue 14	March 22	April 2	Issue 41	September 27	October 8
Issue 15	March 29	April 9	Issue 42	October 4	October 15
Issue 16	April 5	April 16	Issue 44	October 12 ***	October 22
Issue 17	April 12	April 23	Issue 43	October 18	October 29
Issue 18	April 19	April 30	Issue 44	October 25	November 5
Issue 19	April 26	May 7	Issue 45	November 1	November 12
Issue 20	May 3	May 14	Issue 46	November 8	November 19
Issue 21	May 10	May 21	Issue 47	November 15	November 29 *
Issue 22	May 17	May 28	Issue 48	November 22	December 3
Issue 23	May 24	June 4	Issue 49	November 29	December 10
Issue 24	June 1 ***	June 11	Issue 50	December 6	December 17
Issue 25	June 7	June 18	Issue 51	December 13	December 24
Issue 26	June 14	June 25	Issue 52	December 20	December 31
Issue 27	June 21	July 2	Issue 1	December 27	January 7, 2000

* Monday following a state holiday.

** Tuesday following a state holiday.

*** Since the state holiday is a Monday, the deadline is Noon on Tuesday.

DEPARTMENT OF HUMAN SERVICES
NOTICE OF PROPOSED AMENDMENTS

Telephone number: (217) 785-9772

If because of physical disability you are unable to put comments into writing, you may make them orally to the person listed above.

12) Initial Regulatory Flexibility Analysis:

- A) Types of small businesses, small municipalities and not for profit corporations affected: None
- B) Reporting, bookkeeping or other procedures required for compliance: None
- C) Types of professional skills necessary form compliance: None

13) Regulatory Agenda on which this rulemaking was summarized: This rulemaking was not listed on either of the 2 most recent Regulatory Agendas because the need for this rulemaking was not anticipated at the time the most recent agenda was published.

The full text of the Proposed Amendment(s) begins on the next page:

DEPARTMENT OF HUMAN SERVICES
NOTICE OF PROPOSED AMENDMENTS

1) Heading of the Part: Food Stamps

2) Code Citation: 89 Ill. Adm. Code 121

3) Section Numbers: 121.18
Proposed Action: Proposed

4) Statutory Authority: Implementing Sections 12-4.4 through 12-4.6 and authorized by Section 12-13 of the Illinois Public Aid Code [305 ILCS 5/12-4.4 through 12-4.6 and 12-13].

5) A Complete Description of the Subjects and Issues involved: Section 121.18 is being changed to reflect a change in the work requirement. Persons who are not exempt from the work requirement are restricted to 3 months of eligibility for food stamps in a 36-month period. The Food and Nutrition Service has given states the option to set a fixed 36-month period. The purpose of this rulemaking is to utilize this option. The fixed time period begins 1/1/2000 and ends 12/31/2002, at which time the next 36-month time period begins.

6) Will this proposed rule replace an emergency rule currently in effect? No

7) Does this rulemaking contain an automatic repeal date? No

8) Does this proposed amendment contain incorporations by reference? No

9) Are there any other amendments pending on this Part? Yes

Section Numbers	Proposed Action	Illinois Register Citation
121.60, 61, 64	Emergency	13186 - Oct. 29, 1999
121.19	Repealed	12029 - Oct. 8, 1999
121.23, 25-29, 31, 73, 184	Amendment	12029 - Oct. 8, 1999

10) Statement of Statewide Policy Objectives (if applicable): This rulemaking does not create or expand a State mandate.

11) Time, place, and manner in which interested persons may comment on this proposed rulemaking: Interested persons may present their comments concerning this rulemaking within 45 days after this issue of the *Illinois Register*. All requests and comments should be submitted in writing to:

Ms. Susan Weir, Bureau Chief
Bureau of Administrative Rules and Procedures
Department of Human Services
100 South Grand Avenue East
3rd Floor Harris Bldg.
Springfield IL 62762

DEPARTMENT OF HUMAN SERVICES

NOTICE OF PROPOSED AMENDMENTS

TITLE 89: SOCIAL SERVICES
CHAPTER IV: DEPARTMENT OF HUMAN SERVICES
SUBCHAPTER B: ASSISTANCE PROGRAMS

PART 121
FOOD STAMPS

SUBPART A: APPLICATION PROCEDURES

Section	
121.1	Application for Assistance
121.2	Time Limitations on the Disposition of an Application
121.3	Approval of an Application and Initial Authorization of Assistance
121.4	Denial of an Application
121.5	Client Cooperation
121.6	Emergency Assistance
121.7	Expedited Services
121.10	Interviews

SUBPART B: NON-FINANCIAL FACTORS OF ELIGIBILITY

Section	
121.18	Work Requirement
121.19	Ending a Voluntary Quit Disqualification
121.20	Citizenship
121.21	Residence
121.22	Social Security Numbers
121.23	Work Registration/Participation Requirements
121.24	Individuals Exempt From Work Registration Requirements
121.25	Failure to Comply
121.26	Period of Sanction
121.27	Voluntary Job Quit
121.28	Good Cause for Voluntary Job Quit
121.29	Exemptions from Voluntary Quit Rule

SUBPART C: FINANCIAL FACTORS OF ELIGIBILITY

Section	
121.30	Unearned Income
121.31	Exempt Unearned Income
121.32	Education Benefits
121.33	Unearned Income In-Kind
121.34	Lump Sum Payments and Income Tax Refunds
121.40	Earned Income
121.41	Budgeting Earned Income
121.45	Exempt Earned Income
121.50	Income from Work/Study/Training Programs
121.51	Income from Roomer and Boarder
121.52	

DEPARTMENT OF HUMAN SERVICES

NOTICE OF PROPOSED AMENDMENTS

121.53	Income From Rental Property
121.54	Earned Income In-Kind
121.55	Sponsors of Aliens
121.57	Assets
121.58	Exempt Assets
121.59	Asset Disregards

SUBPART D: ELIGIBILITY STANDARDS

Section	
121.60	Net Monthly Income Eligibility Standards
121.61	Gross Monthly Income Eligibility Standards
121.62	Income Which Must Be Annualized
121.63	Deductions From Monthly Income
121.64	Food Stamp Benefit Amount

SUBPART E: HOUSEHOLD CONCEPT

Section	
121.70	Composition of the Assistance Unit
121.71	Living Arrangement
121.72	Nonhousehold Members
121.73	Ineligible Household Members
121.74	Strikers
121.75	Students
121.76	Households Receiving AFDC, SSI, Interim Assistance and/or Categorical Eligibility

SUBPART F: MISCELLANEOUS PROGRAM PROVISIONS

Section	
121.80	Fraud Disqualification (Renumbered)
121.81	Initiation of Administrative Fraud Hearing (Repealed)
121.82	Definition of Fraud (Renumbered)
121.83	Notification to Applicant Households (Renumbered)
121.84	Disqualification Upon Finding of Fraud (Renumbered)
121.85	Court Imposed Disqualification (Renumbered)
121.90	Monthly Reporting and Retrospective Budgeting
121.91	Monthly Reporting
121.92	Retrospective Budgeting
121.93	Issuance of Food Stamp Benefits
121.94	Replacement of the EBT Card or Food Stamp Benefits
121.95	Restoration of Lost Benefits
121.96	Uses For Food Coupons
121.97	Supplemental Payments
121.98	Client Training for the Electronic Benefits Transfer (EBT) System
121.105	State Food Program (Repealed)
121.107	New State Food Program

DEPARTMENT OF HUMAN SERVICES

NOTICE OF PROPOSED AMENDMENTS

121.120 Recertification of Eligibility
 121.130 Residents of Shelters for Battered Women and their Children
 121.131 Fleeing Felons and Probation/Parole Violators
 121.135 Incorporation By Reference
 121.140 Small Group Living Arrangement Facilities and Drug/Alcoholic Treatment Centers
 121.145 Quarterly Reporting

SUBPART G: INTENTIONAL VIOLATIONS OF THE PROGRAM

Section
 121.150 Penalties for Intentional Violations of the Program
 121.151 Penalties for Intentional Violations of the Program
 121.152 Notification To Applicant Households
 121.153 Disqualification Upon Finding of Intentional Violation of the Program
 121.154 Court Imposed Disqualification

SUBPART H: FOOD STAMP EMPLOYMENT AND TRAINING PROGRAM

Section
 121.160 Persons Required to Participate
 121.162 Participation and Cooperation Requirements
 121.164 Orientation
 121.166 Assessment and Employability Plan
 121.170 Job Search Component
 121.172 Basic Education Component
 121.174 Job Readiness Component
 121.176 Work Experience Component
 121.177 Illinois Works Component
 121.178 Job Training Component
 121.179 JTPA Employability Services Component
 121.180 Grant Diversion Component (Repealed)
 121.182 Earnfare Component
 121.184 Sanctions
 121.186 Good Cause for Failure to Cooperate
 121.188 Supportive Services
 121.190 Conciliation and Fair Hearings
 121.200 Types of Claims (Recodified)
 121.201 Establishing a Claim for Intentional Violation of the Program (Recodified)
 121.202 Establishing a Claim for Unintentional Household Errors and Administrative Errors (Recodified)
 121.203 Collecting Claim Against Households (Recodified)
 121.204 Failure to Respond to Initial Demand Letter (Recodified)
 121.205 Methods of Repayment of Food Stamp Claims (Recodified)
 121.206 Determination of Monthly Allotment Reductions (Recodified)
 121.207 Failure to Make Payment in Accordance with Repayment Schedule (Recodified)

DEPARTMENT OF HUMAN SERVICES

NOTICE OF PROPOSED AMENDMENTS

121.208 Suspension and Termination of Claims (Recodified)

SUBPART I: WORK REQUIREMENT FOR FOOD STAMPS

Section
 121.220 Work Requirement Components
 121.221 Meeting the Work Requirement with the Earnfare Component
 121.222 Volunteer Community Work Component
 121.223 Work Experience Component
 121.224 Supportive Service Payments to Meet the Work Requirement
 121.225 Meeting the Work Requirement with the Illinois Works Component
 121.226 Meeting the Work Requirement with the JTPA Employability Services Component

AUTHORITY: Implementing Sections 12-4.4 through 12-4.6 and authorized by Section 12-13 of the Illinois Public Aid Code [305 ILCS 5/12-4.4 through 12-4.6 and 12-13].

SOURCE: Adopted December 30, 1977; amended at 3 Ill. Reg. 5, p. 875, effective February 4, 1979; amended at 3 Ill. Reg. 31, p. 109, effective August 3, 1979; amended at 3 Ill. Reg. 33, p. 399, effective August 18, 1979; amended at 3 Ill. Reg. 41, p. 165, effective October 11, 1979; amended at 3 Ill. Reg. 42, p. 230, effective October 9, 1979; amended at 3 Ill. Reg. 44, p. 173, effective October 19, 1979; amended at 3 Ill. Reg. 46, p. 36, effective November 2, 1979; amended at 3 Ill. Reg. 47, p. 96, effective November 13, 1979; amended at 4 Ill. Reg. 3, p. 48, p. 1, effective November 15, 1979; peremptory amendment at 4 Ill. Reg. 9, p. 49, effective January 9, 1980; peremptory amendment at 4 Ill. Reg. 10, p. 253, effective February 23, 1980; amended at 4 Ill. Reg. 12, p. 551, effective March 10, 1980; emergency amendment at 4 Ill. Reg. 29, p. 294, effective July 8, 1980, for maximum of 150 days; amended at 4 Ill. Reg. 37, p. 797, effective September 2, 1980; amended at 4 Ill. Reg. 45, p. 134, effective October 17, 1980; amended at 5 Ill. Reg. 766, effective January 2, 1981; amended at 5 Ill. Reg. 1131, effective January 16, 1981; amended at 5 Ill. Reg. 4586, effective April 15, 1981; peremptory amendment at 5 Ill. Reg. 5722, effective June 1, 1981; amended at 5 Ill. Reg. 7071, effective June 23, 1981; peremptory amendment at 5 Ill. Reg. 10067, effective October 1, 1981; amended at 5 Ill. Reg. 12736, effective October 29, 1981; amended at 6 Ill. Reg. 1653, effective January 17, 1982; amended at 6 Ill. Reg. 2707, effective March 2, 1982; amended at 6 Ill. Reg. 8159, effective July 1, 1982; amended at 6 Ill. Reg. 10208, effective August 9, 1982; amended at 6 Ill. Reg. 11921, effective September 21, 1982; amended at 6 Ill. Reg. 12318, effective October 1, 1982; amended at 6 Ill. Reg. 13754, effective November 1, 1982; amended at 7 Ill. Reg. 394, effective January 1, 1983; codified at 7 Ill. Reg. 5195; amended at 7 Ill. Reg. 5715, effective May 1, 1983; amended at 7 Ill. Reg. 8118, effective June 24, 1983; peremptory amendment at 7 Ill. Reg. 12899, effective October 1, 1983; amended at 7 Ill. Reg. 13655, effective October 4, 1983; peremptory amendment at 7 Ill. Reg. 16067, effective November

DEPARTMENT OF HUMAN SERVICES

NOTICE OF PROPOSED AMENDMENTS

18, 1983; amended at 7 Ill. Reg. 16169, effective November 22, 1983; amended at 8 Ill. Reg. 5673, effective April 18, 1984; amended at 8 Ill. Reg. 7249, effective May 16, 1984; peremptory amendment at 8 Ill. Reg. 10086, effective July 1, 1984; amended at 8 Ill. Reg. 13284, effective July 16, 1984; amended at 8 Ill. Reg. 17900, effective September 14, 1984; amended (by adding Section being codified with no substantive change) at 8 Ill. Reg. 17899; peremptory amendment at 8 Ill. Reg. 19690, effective October 1, 1984; peremptory amendment at 8 Ill. Reg. 22145, effective November 1, 1984; amended at 9 Ill. Reg. 302, effective January 1, 1985; amended at 9 Ill. Reg. 6804, effective May 1, 1985; amended at 9 Ill. Reg. 8665, effective May 29, 1985; peremptory amendment at 9 Ill. Reg. 8998, effective July 1, 1985; amended at 9 Ill. Reg. 11334, effective July 8, 1985; amended at 9 Ill. Reg. 14334, effective September 6, 1985; peremptory amendment at 9 Ill. Reg. 15582, effective October 1, 1985; amended at 9 Ill. Reg. 16889, effective October 16, 1985; amended at 9 Ill. Reg. 19726, effective December 9, 1985; amended at 10 Ill. Reg. 729, effective December 20, 1985; peremptory amendment at 10 Ill. Reg. 7387, effective April 21, 1986; peremptory amendment at 10 Ill. Reg. 7941, effective May 1, 1986; amended at 10 Ill. Reg. 14622, effective August 29, 1986; peremptory amendment at 10 Ill. Reg. 15714, effective October 1, 1986; Sections 121.200 thru 121.208 recodified to 89 Ill. Adm. Code 165 at 10 Ill. Reg. 21094; peremptory amendment at 11 Ill. Reg. 3761, effective February 13, 1987, for a maximum of 150 days; emergency amendment at 11 Ill. Reg. 3754, effective February 13, 1987, for a maximum of 150 days; emergency amendment at 11 Ill. Reg. 9968, effective May 15, 1987, for a maximum of 150 days; amended at 11 Ill. Reg. 10269, effective May 22, 1987; amended at 11 Ill. Reg. 10621, effective May 25, 1987; peremptory amendment at 11 Ill. Reg. 11391, effective July 1, 1987; peremptory amendment at 11 Ill. Reg. 11855, effective June 30, 1987; emergency amendment at 11 Ill. Reg. 12043, effective July 6, 1987, for a maximum of 150 days; amended at 11 Ill. Reg. 13635, effective August 1, 1987; amended at 11 Ill. Reg. 14022, effective August 10, 1987; emergency amendment at 11 Ill. Reg. 15261, effective September 1, 1987, for a maximum of 150 days; amended at 11 Ill. Reg. 15480, effective September 4, 1987; amended at 11 Ill. Reg. 15634, effective September 11, 1987; amended at 11 Ill. Reg. 18218, effective October 30, 1987; peremptory amendment at 11 Ill. Reg. 18374, effective October 30, 1987; amended at 12 Ill. Reg. 877, effective December 30, 1987; emergency amendment at 12 Ill. Reg. 1941, effective December 31, 1987, for a maximum of 150 days; amended at 12 Ill. Reg. 4204, effective February 5, 1988; amended at 12 Ill. Reg. 9678, effective May 23, 1988; amended at 12 Ill. Reg. 9922, effective June 1, 1988; amended at 12 Ill. Reg. 11463, effective June 30, 1988; amended at 12 Ill. Reg. 12824, effective July 22, 1988; emergency amendment at 12 Ill. Reg. 14045, effective August 19, 1988, for a maximum of 150 days; peremptory amendment at 12 Ill. Reg. 15704, effective October 1, 1988; peremptory amendment at 12 Ill. Reg. 16271, effective October 13, 1988; amended at 12 Ill. Reg. 20161, effective November 30, 1988; amended at 13 Ill. Reg. 3890, effective March 10, 1989; amended at 13 Ill. Reg. 13619, effective August 14, 1989; peremptory amendment at 13 Ill. Reg. 15859, effective October 1, 1989; amended at 14 Ill. Reg. 729, effective January 1, 1990; amended at 14 Ill. Reg. 6349, effective April 13, 1990; amended at 14 Ill. Reg. 13202, effective August 6, 1990; peremptory amendment at 14 Ill. Reg.

DEPARTMENT OF HUMAN SERVICES

NOTICE OF PROPOSED AMENDMENTS

15158, effective October 1, 1990; amended at 14 Ill. Reg. 16993, effective September 30, 1990; amended at 15 Ill. Reg. 11150, effective July 22, 1991; amended at 15 Ill. Reg. 11957, effective August 12, 1991; peremptory amendment at 15 Ill. Reg. 14134, effective October 1, 1991; emergency amendment at 16 Ill. Reg. 757, effective January 1, 1992, for a maximum of 150 days; amended at 16 Ill. Reg. 10011, effective June 15, 1992; amended at 16 Ill. Reg. 13900, effective August 31, 1992; emergency amendment at 16 Ill. Reg. 16221, effective October 1, 1992, for a maximum of 150 days; peremptory amendment at 16 Ill. Reg. 16345, effective October 1, 1992; amended at 16 Ill. Reg. 16624, effective October 23, 1992; amended at 17 Ill. Reg. 644, effective December 31, 1992; amended at 17 Ill. Reg. 4333, effective March 19, 1993; amended at 17 Ill. Reg. 14625, effective August 26, 1993; emergency amendment at 17 Ill. Reg. 15149, effective September 7, 1993, for a maximum of 150 days; peremptory amendment at 17 Ill. Reg. 17477, effective October 1, 1993; expedited correction at 17 Ill. Reg. 21216, effective October 1, 1993; amended at 18 Ill. Reg. 2033, effective January 21, 1994; emergency amendment at 18 Ill. Reg. 2509, effective January 27, 1994, for a maximum of 150 days; amended at 18 Ill. Reg. 3427, effective February 28, 1994; amended at 18 Ill. Reg. 6921, effective June 3, 1994; amended at 18 Ill. Reg. 12829, effective August 5, 1994; amended at 18 Ill. Reg. 14103, effective August 26, 1994; amended at 19 Ill. Reg. 5626, effective March 31, 1995; amended at 19 Ill. Reg. 6638, effective May 5, 1995; emergency amendment at 19 Ill. Reg. 12705, effective September 1, 1995, for a maximum of 150 days; peremptory amendment at 19 Ill. Reg. 13595, effective October 1, 1995; amended at 20 Ill. Reg. 1593, effective January 11, 1996; peremptory amendment at 20 Ill. Reg. 2229, effective January 17, 1996; amended at 20 Ill. Reg. 7902, effective June 1, 1996; amended at 20 Ill. Reg. 11935, effective August 14, 1996; emergency amendment at 20 Ill. Reg. 13381, effective October 1, 1996, for a maximum of 150 days; emergency amendment at 20 Ill. Reg. 13668, effective October 8, 1996, for a maximum of 150 days; amended at 21 Ill. Reg. 3156, effective February 28, 1997; amended at 21 Ill. Reg. 7733, effective June 4, 1997; recodified from the Department of Public Aid to the Department of Human Services at 21 Ill. Reg. 9322; emergency amendment at 21 Ill. Reg. 1954, effective January 1, 1998, for a maximum of 150 days; amended at 22 Ill. Reg. 5502, effective March 4, 1998; for a maximum of 150 days; amended at 22 Ill. Reg. 1998; emergency amendment at 22 Ill. Reg. 10660, effective June 1, 1998, for a maximum of 150 days; emergency amendment at 22 Ill. Reg. 12167, effective July 1, 1998, for a maximum of 150 days; amended at 22 Ill. Reg. 16230, effective September 1, 1998; amended at 22 Ill. Reg. 19787, effective October 28, 1998; emergency amendment at 22 Ill. Reg. 19934, effective November 1, 1998, for a maximum of 150 days; amended at 22 Ill. Reg. 20099, effective November 1, 1998; emergency amendment at 23 Ill. Reg. 2601, effective February 1, 1999, for a maximum of 150 days; amended at 23 Ill. Reg. 3374, effective March 1, 1999; amended at 23 Ill. Reg. 7285, effective June 18, 1999; emergency amendment at 23 Ill. Reg. 13253, effective October 13, 1999, for a maximum of 150 days; amended at 24 Ill. Reg. _____, effective _____.

SUBPART B: NON-FINANCIAL FACTORS OF ELIGIBILITY

DEPARTMENT OF HUMAN SERVICES
NOTICE OF PROPOSED AMENDMENTS

Section 121.18 Work Requirement

- a) An individual is restricted to three months of eligibility for food stamps during a 36-month period unless he or she meets the work requirement or he or she is exempt from meeting the work requirement. The 36-month period is a fixed time period for the entire State. The fixed time period begins 1/1/2000 and ends 12/31/2002, at which time the next 36-month fixed time period begins.
- b) An individual meets the work requirement if he or she works an average of 20 hours per week or he or she participates in workfare for the required number of hours.
- c) An individual is exempt from meeting the work requirement if the individual is:
 - 1) under age 18 or over age 50;
 - 2) medically certified as physically or mentally unfit for employment;
 - 3) pregnant;
 - 4) a student enrolled at least half time;
 - 5) a member of a household responsible for a dependent child;
 - 6) responsible for the care of an incapacitated person;
 - 7) participating in a drug addiction or alcoholism treatment and rehabilitation program;
 - 8) receiving weekly earnings of at least the federal minimum wage times 30 hours;
 - 9) receiving Unemployment Insurance; or
 - 10) residing in an area which is exempt from this requirement (see Section 824(a)(4)(A)(i) and (ii) of the federal Personal Responsibility and Work Opportunity Reconciliation Act of 1996).
- d) An individual who has been denied eligibility because he or she does not meet the work requirement may qualify for three additional months of eligibility for food stamps in a 36-month period. To qualify for the three additional months of eligibility for food stamps, during a 30-day period the individual must:
 - 1) work 80 or more hours; or
 - 2) participate in and comply with workfare.

(Source: Amended at 24 Ill. Reg. _____, effective _____)

DEPARTMENT OF HUMAN SERVICES
NOTICE OF PROPOSED AMENDMENTS

- 1 Heading Of the Part: General Assistance
- 2) Code Citation: 89 Ill. Adm. Code 114
- 3) Section Numbers: Proposed Action:
114.1 Amendment
- 4) Statutory Authority: Implementing Article VI and authorized by Section 12-13 of the Illinois Public Aid Code [305 ILCS 5/Art. VI and 12-13].
- 5) A Complete Description of the Subjects and Issues Involved: This rulemaking clarifies that a child, who is ineligible for TANF due to the income or assets of his or her parents with whom he or she lives, is ineligible to receive Family and Children Assistance as a child only unit.
- 6) Will this proposed rulemaking replace an emergency rule currently in effect? No
- 7) Does this rulemaking contain an automatic repeal date? No
- 8) Does this proposed rulemaking contain incorporations by reference? No
- 9) Are there any other amendments pending on this Part? Yes

<u>Section Numbers</u>	<u>Proposed Action</u>	<u>Illinois Register Citation</u>
114.210	Amendment	23 Ill. Reg. 12048
114.408	Amendment	23 Ill. Reg. 8577
- 10) Statement of Statewide Policy Objectives (if applicable): This rulemaking does not create or expand a State mandate.
- 11) Time, Place, and Manner in which interested persons may comment on this proposed rulemaking: Interested persons may present their comments concerning this rulemaking within 45 days after the date of this issue of the *Illinois Register*. All requests and comments should be submitted in writing to:

Ms. Susan Weir, Bureau Chief
Bureau of Administrative Rules and Procedures
Department of Human Services
100 South Grand Avenue East
3rd Floor Harris Bldg.
Springfield, Illinois 62762
(217) 785-9772
- 12) Initial Regulatory Flexibility Analysis:

A) Types of small businesses, small municipalities and not for profit

DEPARTMENT OF HUMAN SERVICES
NOTICE OF PROPOSED AMENDMENTS

Corporations affected: None

B) Reporting, bookkeeping or other procedures required for compliance:
None

C) Types of professional skills necessary for compliance: None

- 13) Regulatory agenda on which this rulemaking was summarized. This rulemaking was not included in either of the two most recent regulatory agendas because: it was not anticipated by the Department when the two most recent regulatory agendas were published.

The full text of Proposed Amendments begins on the next page.

DEPARTMENT OF HUMAN SERVICES
NOTICE OF PROPOSED AMENDMENTS

TITLE 89: SOCIAL SERVICES
CHAPTER IV: DEPARTMENT OF HUMAN SERVICES
SUBCHAPTER b: ASSISTANCE PROGRAMS

PART 114
GENERAL ASSISTANCE

SUBPART A: GENERAL PROVISIONS

Section	
114.1	Description of the Assistance Program
114.2	Determination of Not Employable
114.3	Advocacy Program for Persons Receiving State Transitional Assistance
114.5	Incorporation By Reference

SUBPART B: NON-FINANCIAL FACTORS OF ELIGIBILITY

Section	
114.9	Client Cooperation
114.10	Citizenship
114.20	Residence
114.30	Age
114.40	Relationship
114.40	Living Arrangement
114.50	Social Security Numbers
114.52	Work Registration Requirements (Outside City of Chicago only)
114.60	Work Registration Requirements (Outside City of Chicago only)
114.61	Individuals Exempt From Work Registration Requirements (Outside City of Chicago only)
114.62	Job Service Registration (Outside City of Chicago only)
114.63	Failure to Maintain Current Job Service Registration (Outside City of Chicago only)
114.64	Responsibility to Seek Employment (Outside City of Chicago only)
114.70	Initial Employment Expenses (Outside City of Chicago only)
114.80	Downstate General Assistance Work and Training Programs
114.85	Downstate General Assistance - Food Stamps Employment, and Training Pilot Project
114.90	Project Chance Participation/Cooperation Requirements (Renumbered)
114.100	General Assistance Jobs Program (Repealed)
114.101	Persons Ineligible for TANF Due to Time Limits

SUBPART C: PROJECT ADVANCE

Section	
114.108	Project Advance (Repealed)
114.109	Project Advance Participation Requirements of Adjudicated Fathers (Repealed)
114.110	Project Advance Cooperation Requirements of Adjudicated Fathers (Repealed)

DEPARTMENT OF HUMAN SERVICES
NOTICE OF PROPOSED AMENDMENTS

114.111	Project Advance Sanctions (Repealed)
114.113	Project Advance Good Cause For Failure to Comply (Repealed)
114.115	Individuals Exempt From Project Advance (Repealed)
114.117	Project Advance Supportive Services (Repealed)
SUBPART D: EMPLOYMENT AND TRAINING REQUIREMENTS	
Section	
114.120	Employment and Training Requirements
114.121	Persons Required to Participate in Project Chance (Repealed)
114.122	Advocacy Program for Persons Who Have Applied for Supplemental Security Income (SSI) Under Title XVI of the Social Security Act (Repealed)
114.123	Persons in Need of Work Rehabilitative Services (WRS) to Become Employable (Repealed)
114.124	Employment and Training Participation/Cooperation Requirements (Repealed)
114.125	Employment and Training Program Orientation (Repealed)
114.126	Employment and Training Program Full Assessment Process/Development of an Employment Plan (Repealed)
114.127	Employment and Training Program Components (Repealed)
114.128	Employment and Training Sanctions (Repealed)
114.129	Good Cause For Failure to Cooperate With Work and Training Participation Requirements (Repealed)
114.130	Employment and Training Supportive Services (Repealed)
114.135	Conciliation and Fair Hearings (Repealed)
114.140	Employment Child Care (Repealed)

SUBPART E: FINANCIAL FACTORS OF ELIGIBILITY

Section	
114.200	Unearned Income
114.201	Budgeting Unearned Income
114.202	Budgeting Unearned Income of Applicants Receiving Income On Date of Application And/Or Date of Decision
114.203	Initial Receipt of Unearned Income
114.204	Termination of Unearned Income
114.210	Exempt Unearned Income
114.220	Educational Benefits
114.221	Unearned Income In-Kind
114.222	Earmarked Income
114.223	Lump-Sum Payments
114.224	Protected Income
114.225	Earned Income
114.226	Budgeting Earned Income
114.227	Budgeting Earned Income of Applicants Receiving Income On Date of Application And/Or Date of Decision
114.228	Initial Employment

DEPARTMENT OF HUMAN SERVICES
NOTICE OF PROPOSED AMENDMENTS

114.229	Termination of Employment
114.230	Exempt Earned Income
114.235	Recognized Employment Expenses
114.240	Income From Work/Study/Training Program (Repealed)
114.241	Earned Income From Self-Employment
114.242	Earned Income From Roomer and Boarder
114.243	Earned Income From Rental Property
114.244	Earned Income In-Kind
114.245	Payments from the Illinois Department of Children and Family Services
114.246	Budgeting Earned Income For Contractual Employees
114.247	Budgeting Earned Income For Non-contractual School Employees
114.250	Assets
114.251	Exempt Assets
114.252	Asset Disregards
114.260	Deferral of Consideration of Assets (Repealed)
114.270	Property Transfers (Repealed)
114.280	Supplemental Payments
SUBPART F: PAYMENT AMOUNTS	
Section	
114.350	Payment Levels
114.351	Payment Levels in Group I Counties
114.352	Payment Levels in Group II Counties
114.353	Payment Levels in Group III Counties

SUBPART G: OTHER PROVISIONS

Section	
114.400	Persons Who May Be Included In the Assistance Unit
114.401	Eligibility of Strikers
114.402	Special Needs Authorizations (Repealed)
114.403	Institutional Status
114.404	Retrospective Budgeting
114.405	Budgeting Schedule
114.406	Limitation on Amount of General Assistance to Recipients from Other States (Repealed)
114.408	Responsibility of Sponsors of Non-Citizens Entering the Country On or After 8/22/96
114.420	Redetermination of Eligibility
114.430	Extension of Medical Assistance Due to Increased Income from Employment
114.440	Attorney's Fees for VA Appellants
114.442	Attorney's Fees for SSI Applicants

SUBPART H: CHILD CARE

Section

DEPARTMENT OF HUMAN SERVICES

NOTICE OF PROPOSED AMENDMENTS

10681, effective June 3, 1986; amended at 10 Ill. Reg. 11041, effective June 5, 1986; amended at 10 Ill. Reg. 12622, effective July 14, 1986; amended at 10 Ill. Reg. 15118, effective September 5, 1986; amended at 10 Ill. Reg. 15640, effective September 19, 1986; amended at 10 Ill. Reg. 19079, effective October 24, 1986; amended at 11 Ill. Reg. 2307, effective January 16, 1987; amended at 11 Ill. Reg. 5297, effective March 11, 1987; amended at 11 Ill. Reg. 6238, effective March 20, 1987; emergency amendment at 11 Ill. Reg. 12449, effective July 10, 1987, for a maximum of 150 days; emergency amendment at 11 Ill. Reg. 12948, effective August 1, 1987, for a maximum of 150 days; emergency amendment at 11 Ill. Reg. 18311, effective November 1, 1987, for a maximum of 150 days; amended at 11 Ill. Reg. 18689, effective November 1, 1987; emergency amendment at 11 Ill. Reg. 18791, effective November 1, 1987, for a maximum of 150 days; amended at 11 Ill. Reg. 20129, effective December 4, 1987; amended at 11 Ill. Reg. 20889, effective December 14, 1987; amended at 12 Ill. Reg. 889, effective January 1, 1988; SUBPARTS C, D and E recodified to SUBPARTS E, F and G at 12 Ill. Reg. 2147; Section 114.110 recodified to Section 114.52 at 12 Ill. Reg. 2984; amended at 12 Ill. Reg. 3505, effective January 22, 1988; amended at 12 Ill. Reg. 6170, effective March 18, 1988; amended at 12 Ill. Reg. 6719, effective March 22, 1988; amended at 12 Ill. Reg. 9108, effective May 20, 1988; amended at 12 Ill. Reg. 9639, effective May 24, 1988; amended at 12 Ill. Reg. 9940, effective May 31, 1988; amended at 12 Ill. Reg. 11474, effective June 30, 1988; amended at 12 Ill. Reg. 14255, effective August 30, 1988; emergency amendment at 12 Ill. Reg. 14364, effective September 1, 1988, for a maximum of 150 days; amended at 12 Ill. Reg. 16729, effective September 30, 1988; amended at 12 Ill. Reg. 20171, effective November 28, 1988; amended at 13 Ill. Reg. 89, effective January 1, 1989; amended at 13 Ill. Reg. 1546, effective January 20, 1989; amended at 13 Ill. Reg. 3900, effective March 10, 1989; amended at 13 Ill. Reg. 8580, effective May 20, 1989; emergency amendment at 13 Ill. Reg. 16169, effective October 2, 1989, for a maximum of 150 days; emergency expired March 1, 1990; amended at 13 Ill. Reg. 16015, effective October 6, 1989; amended at 14 Ill. Reg. 746, effective January 1, 1990; amended at 14 Ill. Reg. 3640, effective February 23, 1990; amended at 14 Ill. Reg. 6360, effective April 16, 1990; amended at 14 Ill. Reg. 10929, effective June 20, 1990; amended at 14 Ill. Reg. 13215, effective August 6, 1990; amended at 14 Ill. Reg. 13777, effective August 10, 1990; amended at 14 Ill. Reg. 14162, effective August 17, 1990; amended at 14 Ill. Reg. 17111, effective September 30, 1990; amended at 15 Ill. Reg. 288, effective January 1, 1991; amended at 15 Ill. Reg. 5710, effective April 10, 1991; amended at 15 Ill. Reg. 11164, effective August 1, 1991; emergency amendment at 15 Ill. Reg. 15144, effective October 7, 1991, for a maximum of 150 days; amended at 16 Ill. Reg. 3512, effective February 20, 1992; emergency amendment at 16 Ill. Reg. 4540, effective March 10, 1992, for a maximum of 150 days; emergency amendment at 16 Ill. Reg. 11662, effective July 1, 1992, for a maximum of 150 days; amended at 16 Ill. Reg. 13297, effective August 15, 1992; emergency amendment at 16 Ill. Reg. 13651, effective September 1, 1992, for a maximum of 150 days; amended at 16 Ill. Reg. 14769, effective September 15, 1992, for a maximum of 150 days; emergency amendment at 16 Ill. Reg. 16276, effective October 1, 1992, for a maximum of 150 days; emergency amendment at 16 Ill. Reg. 17772, effective

DEPARTMENT OF HUMAN SERVICES

NOTICE OF PROPOSED AMENDMENTS

November 13, 1992, for a maximum of 150 days; amended at 16 Ill. Reg. 18815, effective November 24, 1992; amended at 17 Ill. Reg. 1091, effective January 15, 1993; amended at 17 Ill. Reg. 2277, effective February 15, 1993; amended at 17 Ill. Reg. 3255, effective March 1, 1993; amended at 17 Ill. Reg. 3639, effective February 26, 1993; amended at 17 Ill. Reg. 3255, effective March 1, 1993; amended at 17 Ill. Reg. 6814, effective April 21, 1993; emergency amendment at 17 Ill. Reg. 19728, effective November 1, 1993, for a maximum of 150 days; amended at 18 Ill. Reg. 3436, effective February 28, 1994; amended at 18 Ill. Reg. 7390, effective April 29, 1994; amended at 18 Ill. Reg. 8434, effective August 5, 1994; emergency amendment at 19 Ill. Reg. 834, effective June 9, 1995, for a maximum of 150 days; amended at 19 Ill. Reg. 15058, effective October 17, 1995; emergency amendment at 20 Ill. Reg. 4445, effective February 28, 1996, for a maximum of 150 days; amended at 20 Ill. Reg. 9970, effective July 10, 1996; emergency amendment at 21 Ill. Reg. 682, effective January 1, 1997, for a maximum of 150 days; amended at 21 Ill. Reg. 7413, effective May 31, 1997; emergency amendment at 21 Ill. Reg. 8652, effective July 1, 1997, for a maximum of 150 days; recodified from the Department of Public Aid to the Department of Human Services at 21 Ill. Reg. 9321, amended at 21 Ill. Reg. 15345, effective November 26, 1997; emergency amendment at 22 Ill. Reg. 16356, effective November 1, 1998, for a maximum of 150 days; amended at 22 Ill. Reg. 19820, effective November 1, 1998; emergency amendment at 23 Ill. Reg. 588, effective January 1, 1999, for a maximum of 150 days; amended at 23 Ill. Reg. 1619, effective January 20, 1999; amended at 23 Ill. Reg. 6067, effective May 4, 1999; amended at 23 Ill. Reg. 6434, effective May 15, 1999; amended at 23 Ill. Reg. 6948, effective May 30, 1999; emergency amendment at 23 Ill. Reg. 8661, effective July 13, 1999, for a maximum of 150 days; amended at 23 Ill. Reg. 13863, effective November 19, 1999; amended at 24 Ill. Reg. 1, effective

SUBPART A: GENERAL PROVISIONS

Section 114.1 Description of the Assistance Program

- a) The General Assistance program provides—financial and medical assistance to eligible needy families or individuals who are ineligible to receive assistance through a categorical or Federal Assistance Program.
 - 1) Individuals who do not qualify for TANF solely because of refusal or failure to cooperate with Targeted Work Initiative requirements do not qualify for General Assistance.
 - 2) An 18 years old child, who is ineligible for TANF due to the income or assets of his or her parents who are living in the same household, is ineligible to receive Family and Children Assistance as a child only unit.
- b) General Assistance is provided to eligible families and to pregnant women, as defined in Section 114.400, through the Family and Children Assistance program. Assistance is provided without regard to any limitation on the number of months an eligible family or pregnant

DEPARTMENT OF HUMAN SERVICES

NOTICE OF PROPOSED AMENDMENTS

woman may receive such benefits.

- c) For Fiscal Year 1992 (July 1, 1991 through June 30, 1992), General Assistance is provided to individual adults, as defined in Section 114.400, through the Transitional Assistance program, with the following limitations:

- 1) Individuals receiving Transitional Assistance may only receive such assistance for nine calendar months. Receipt of General Assistance or Transitional Assistance for any month in Fiscal Year 1992 (July 1991 through June 1992), shall count towards this limitation.
- 2) Transitional Assistance shall not be continued pending a final decision in an appeal past the nine month limitation in subsection (c)(1) above, under any circumstances, unless the client has appealed a determination of employability on a timely basis and the hearing is pending on the date the nine month limitation would become effective for that client.
- 3) Notwithstanding subsection (c)(1) above, eligible individuals may qualify for Transitional Assistance without regard to any limitations on the number of months of eligibility during any time period if the individual is determined to be not employable pursuant to Section 114.2.
- d) Effective July 1, 1995, General Assistance is provided to individual adults, as defined in Section 114.400, through the Transitional Assistance program only for those individuals determined to be not employable pursuant to Section 114.2.
- e) Individuals determined to be not employable under Section 114.2(b)(1) whose disability is based solely on substance addictions (drug abuse and alcoholism) and whose disability would cease were their addictions to end shall not be eligible for cash benefits, but shall only be eligible for medical assistance.
- f) Individuals determined to be not employable under Section 114.2(b)(1) shall be entitled to medical services under 89 Ill. Adm. Code 140.3. All other General Assistance recipients shall be entitled to medical services under 89 Ill. Adm. Code 140.5.

(Source: Amended at 24 Ill. Reg. _____, effective _____)

ILLINOIS DEPARTMENT OF HUMAN SERVICES

NOTICE OF PROPOSED AMENDMENT

- 1) Heading of the Part: Sexually Violent Persons
- 2) Code Citation: 59 Ill. Adm. Code 299
- 3) Section Numbers: 299.200
Proposed Action: Amend
- 4) Statutory Authority: Implementing and authorized by the Sexually Violent Persons Commitment Act [725 ILCS 20].
- 5) A Complete Description of the Subjects and Issues Involved: This amendment adds a provision allowing for the use of a county jail for a detention facility where there is a written agreement between the Department and the county sheriff authorizing such usage.
- 6) Will this proposed amendment replace an emergency rule currently in effect? Yes
- 7) Does this rulemaking contain an automatic repeal date? No
- 8) Does this proposed amendment contain incorporations by reference? No
- 9) Are there any other amendments pending on this Part? No
- 10) Statement of Statewide Policy Objectives (if applicable): This rulemaking does not create or expand a State mandate.
- 11) Time, Place, and Manner in which interested persons may comment on this proposed rulemaking: Interested persons may present their comments concerning this rulemaking within 45 days after this issue of the Illinois Register. All requests and comments should be submitted in writing to:

Ms. Susan Weir, Bureau Chief
Bureau of Administrative Rules and Procedures
Department of Human Services
100 South Grand Avenue East
3rd Floor Harris Building
Springfield, Illinois 62762
Telephone number: (217) 785-9772

If because of physical disability you are unable to put comments into writing, you may make them orally to the person listed above.

12) Initial Regulatory Flexibility Analysis:

- A) Types of small businesses, small municipalities and not for profit corporations affected: None

ILLINOIS DEPARTMENT OF HUMAN SERVICES

NOTICE OF PROPOSED AMENDMENT

B) Reporting, bookkeeping or other procedures required for compliance: None

C) Types of professional skills necessary for compliance: None

13) Regulatory Agenda on which this rulemaking was summarized: This rule was not included on either of the 2 most recent agendas because: The agency did not anticipate this rulemaking and therefore it was not included on any Regulatory Agenda.

The full text of the Proposed Amendment is identical to the text of the Emergency Amendment published in this issue of the *Illinois Register* on page _____.

POLLUTION CONTROL BOARD

NOTICE OF PROPOSED AMENDMENTS

1) Heading of the Part: Pretreatment Programs

2) Code citation: 35 Ill. Adm. Code 310

3) Section Number: 310.107
Proposed Action: Amended

4) Statutory authority: 415 ILCS 5/17, 17-5, and 27

5) A complete description of the subjects and issues involved: A more detailed description is contained in the Board's opinion and order of November 4, 1999, proposing amendments in docket R00-7 for public comment, which opinion and order is available from the address below. As is explained in that opinion, the Board will receive public comment on the proposed amendments for 45 days from the date they appear in the *Illinois Register* before proceeding to adopt amendments based on this proposal.

This proceeding would update the Illinois wastewater pretreatment regulations based on the mandates of the Federal Water Pollution Control Act (FWPCA), 33 USC 1317(b), (c), (d), 1342(b)(9) (1996). The proposed rules are "identical-in-substance" to rules adopted by the United States Environmental Protection Agency (USEPA) that appeared in the Federal Register during a single update period. The docket and time period that is involved in this proceeding is the following:

R00-7 Federal wastewater pretreatment regulations adopted by the United States Environmental Protection Agency (USEPA) that occurred during the period January 1, 1999, through June 30, 1999.

Docket R00-7 amends rules in Part 310 only.

The following table briefly summarizes the federal actions in the update period:

February 2, 1999
(64 Fed. Reg. 4975)

The USEPA amended the 40 CFR 136 methods for whole effluent toxicity testing for the purposes of compliance with the Clean Water Act.

May 14, 1999
(64 Fed. Reg. 26315)

The USEPA approved the use of a new method for analyzing oil and grease for the purposes of compliance with the Clean Water Act and Resource Conservation and Recovery Act regulations.

POLLUTION CONTROL BOARD

NOTICE OF PROPOSED AMENDMENTS

June 8, 1999 The USEPA amended its guidance on the analysis of mercury in water for the purposes of (64 Fed. Reg. 30417) compliance with the water quality requirements of the Clean Water Act.

Section 17.5 of the Environmental Protection Act provides that Section 5 of the Administrative Procedure Act does not apply to this rulemaking. Because this rulemaking is not subject to Section 5 of the IAPA, it is not subject to first-notice or to second-notice review by JCARR.

6) Will these proposed amendments replace emergency amendments currently in effect? No

7) Does this rulemaking contain an automatic repeal date? No

8) Do these proposed amendments contain incorporations by reference? Yes. Section 310.107 is the centralized listing of all documents incorporated by reference for the purposes of Part 310. The existing rules include a number of incorporations by reference. The present amendments include a routine periodic update to the version of some of the federal documents incorporated by reference. Finally, the present amendments include new documents incorporated by reference.

9) Are there any other amendments pending on this Part? No

10) Statement of statewide policy objectives: This rulemaking imposes mandates on units of local government to the extent they may own or operate wastewater pretreatment systems. These mandates are, however, identical-in-substance to mandates imposed by federal law.

11) Time, place and manner in which interested persons may comment on this proposed rulemaking: The Board will accept written public comment on this proposal for a period of 45 days after the date of this publication. Comments should reference Docket R00-7 and be addressed to:

Ms. Dorothy W. Gumm, Clerk
Illinois Pollution Control Board
State of Illinois Center, Suite 11-500
100 W. Randolph St.
Chicago, IL 60601

Address all questions to Steven C. Langhoff, at 217-782-2615.

Request copies of the Board's opinion and order in Docket R00-7 from Patricia Jones, at 312-814-3620.

12) Initial regulatory flexibility analysis:

POLLUTION CONTROL BOARD

NOTICE OF PROPOSED AMENDMENTS

A) Types of small businesses, small municipalities, and not-for-profit corporations affected: This rulemaking affects those small businesses, small municipalities, and not-for-profit corporations that own or operate wastewater pretreatment systems.

B) Reporting, bookkeeping or other procedures required for compliance: None

C) Types of professional skills necessary for compliance: Compliance with the existing rules and proposed amendments may require the services of an attorney.

13) Regulatory Agenda on which this rulemaking was summarized: July 1999

The full text of the Proposed Amendments begins on the next page:

POLLUTION CONTROL BOARD

NOTICE OF PROPOSED AMENDMENTS

TITLE 35: ENVIRONMENTAL PROTECTION
 SUBTITLE C: WATER POLLUTION
 CHAPTER 1: POLLUTION CONTROL BOARD

PART 310

PRETREATMENT PROGRAMS

SUBPART A: GENERAL PROVISIONS

Section

310.101 Applicability
 310.102 Objectives
 310.103 Federal Law
 310.104 State Law
 310.105 Confidentiality
 310.107 Incorporations by Reference
 310.110 Definitions
 310.111 New Source

SUBPART B: PRETREATMENT STANDARDS

Section

310.201 General Prohibitions
 310.202 Specific Prohibitions
 310.210 Specific Limits Developed by POTW
 310.211 Local Limits
 310.220 Categorical Standards
 310.221 Category Determination Request
 310.222 Deadline for Compliance with Categorical Standards
 310.230 Concentration and Mass Limits
 310.232 Dilution
 310.233 Combined Wastestream Formula

SUBPART C: REMOVAL CREDITS

Section

310.301 Special Definitions
 310.302 Authority
 310.303 Conditions for Authorization to Grant Removal Credits
 310.310 Calculation of Revised Discharge Limits
 310.311 Demonstration of Consistent Removal
 310.312 Provisional Credits
 310.320 Compensation for Overflow
 310.330 Exception to POTW Pretreatment Requirement
 310.340 Application for Removal Credits Authorization
 310.341 Agency Review
 310.343 Assistance of POTW
 310.350 Continuance of Authorization

POLLUTION CONTROL BOARD

NOTICE OF PROPOSED AMENDMENTS

310.351 Modification or Withdrawal of Removal Credits

SUBPART D: PRETREATMENT PERMITS

Section

310.400 Preamble
 310.401 Pretreatment Permits
 310.402 Time to Apply
 310.403 Imminent Endangerment
 310.410 Application
 310.411 Certification of Capacity
 310.412 Signatures
 310.413 Site Visit
 310.414 Completeness
 310.415 Time Limits
 310.420 Standard for Issuance
 310.421 Final Action
 310.430 Conditions
 310.431 Duration of Permits
 310.432 Schedules of Compliance
 310.441 Effect of a Permit
 310.442 Modification
 310.443 Revocation
 310.444 Appeal

SUBPART E: POTW PRETREATMENT PROGRAMS

Section

310.501 Pretreatment Programs Required
 310.502 Deadline for Program Approval
 310.503 Incorporation of Approved Programs in Permits
 310.504 Incorporation of Compliance Schedules in Permits
 310.505 Reliance or Modification of Permits
 310.510 Pretreatment Program Requirements
 310.521 Program Approval
 310.522 Contents of Program Submission
 310.524 Content of Removal Allowance Submission
 310.531 Agency Action
 310.532 Defective Submission
 310.533 Water Quality Management
 310.541 Deadline for Review
 310.542 Public Notice and Hearing
 310.543 Agency Decision
 310.544 USEPA Objection
 310.545 Notice of Decision
 310.546 Public Access to Submission
 310.547 Appeal

POLLUTION CONTROL BOARD

NOTICE OF PROPOSED AMENDMENTS

SUBPART F: REPORTING REQUIREMENTS

Section	Definition of Control Authority
310.601	Baseline Report
310.602	Compliance Schedule
310.603	Report on Compliance with Deadline
310.604	Periodic Reports on Compliance
310.605	Notice of Potential Problems
310.606	Monitoring and Analysis
310.610	Requirements for Non-Categorical Standard Users
310.611	Annual POTW Reports
310.612	Notification of Changed Discharge
310.621	Compliance Schedule for POTW's
310.631	Signatory Requirements for Industrial User Reports
310.632	Signatory Requirements for POTW Reports
310.633	Fraud and False Statements
310.634	Recordkeeping Requirements
310.635	Notification of Discharge of Hazardous Waste

SUBPART G: FUNDAMENTALLY DIFFERENT FACTORS

Section	Definition of Requester
310.701	Purpose and Scope
310.702	Criteria
310.703	Fundamentally Different Factors
310.704	Factors which are Not Fundamentally Different
310.705	More Stringent State Law
310.706	Application Deadline
310.711	Contents of FDP Request
310.712	Deficient Requests
310.713	Public Notice
310.714	Agency Review of FDP Requests
310.721	USEPA Review of FDP Requests
310.722	

SUBPART H: ADJUSTMENTS FOR POLLUTANTS IN INTAKE

Section	Net/Gross Calculation by USEPA
310.801	

SUBPART I: UPSETS

Section	Definition
310.901	Effect of an Upset
310.902	Conditions Necessary for an Upset
310.903	Burden of Proof
310.904	Reviewability of Claims of Upset
310.905	

POLLUTION CONTROL BOARD

NOTICE OF PROPOSED AMENDMENTS

SUBPART J: BYPASS

Section	Definition
310.910	By-pass Not Violating Applicable Pretreatment Standards or Requirements
310.911	Notice
310.912	Prohibition of Bypass
310.913	

SUBPART K: MODIFICATION OF POTW PRETREATMENT PROGRAMS

Section	General
310.920	Substantial Modifications Defined
310.921	Approval Procedures for Substantial Modifications
310.922	Approval Procedures for Non-Substantial Modifications
310.923	Incorporation of Modifications into the Permit
310.924	

AUTHORITY: Implementing and authorized by Sections 13, 13.3, and 27 of the Environmental Protection Act [415 ILCS 5/13, 13.3 and 27].

SOURCE: Adopted in R86-44 at 12 Ill. Reg. 2502, effective January 13, 1988; amended in R88-18 at 13 Ill. Reg. 2463, effective January 31, 1989; amended in R89-3 at 13 Ill. Reg. 19243, effective November 27, 1989; amended in R89-12 at 14 Ill. Reg. 7608, effective May 8, 1990; amended in R91-5 at 16 Ill. Reg. 7346, effective April 27, 1992; amended in R95-22 at 20 Ill. Reg. 5533, effective April 1, 1996; amended in R96-12 at 20 Ill. Reg. 10671, effective July 24, 1996; amended in R97-7 at 21 Ill. Reg. 5163, effective April 10, 1997; amended in R98-23 at 22 Ill. Reg. 11465, effective June 22, 1998; amended in R99-17 at 23 Ill. Reg. 8412, effective July 12, 1999; amended in R00-7 at 24 Ill. Reg. _____, effective _____.

SUBPART A: GENERAL PROVISIONS

Section 310.107 Incorporations by Reference

a) The following publications are incorporated by reference:

- 1) The consent decree in NRDC v. Costle, 12 Environment Reporter Cases 1833 (D.C. Cir. August 16, 1978).
- 2) Standard Industrial Classification Manual (1972), and 1977 Supplement, republished in 1983, available from the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20401.

b) The following provisions of the Code of Federal Regulations are incorporated by reference:

40 CFR 2.302 (19581994)

POLLUTION CONTROL BOARD

NOTICE OF PROPOSED AMENDMENTS

- 40 CFR 25 (1998i994)
 40 CFR 122, Appendix D, Tables II and III (1998i994)
 40 CFR 128.140(b) (1977)
 40 CFR 136 (1998), as amended at 64 Fed. Reg. 30417, June 8, 1999
as amended at 63 Fed. Reg. 56388, September 24, 1998
 40 CFR 403 (1998i996)
 40 CFR 403, Appendix D (1998i994)

c) The following federal statutes are incorporated by reference:

- 1) Section 1001 of the Criminal Code (18 USC 1001), as of July 1, 1988
 2) Clean Water Act (33 USC 1251 et seq.) as of July 1, 1988
 3) Subtitles C and D of the Resource Conservation and Recovery Act (42 USC 6901 et seq.) as of July 1, 1988
 d) This Part incorporates no future editions or amendments.

(Source: Amended at 24 Ill. Reg. _____, effective _____)

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENT

- 1) Heading of the Part: Electronic Filing of Illinois Individual Income Tax Returns
- 2) Code Citation: 86 Ill. Adm. Code 105
- 3) Section Numbers:
 105.100 Proposed Action:
 105.110 Amendment
 105.120 Amendment
 105.210 Amendment
 105.220 Amendment
 105.230 Amendment
 105.340 Amendment
 105.500 Amendment
 105.510 Amendment
 105.515 Amendment
 105.520 Amendment
 105.600 Amendment
 105.610 Amendment
 105.700 Amendment
 105.1000 Amendment
 105.1010 Amendment
- 4) Statutory Authority: 35 ILCS 5/501

5) A Complete Description of the Subjects and Issues Involved: This rulemaking updates the provisions for electronic filing of income tax returns to simplify compliance with and administration of the rules.

6) Will this proposed rule replace an emergency rule currently in effect? No

7) Does this rulemaking contain an automatic repeal date? No

8) Does this proposed amendment contain incorporations by reference? No

9) Are there any other proposed amendments pending on this Part? No

10) Statement of Statewide Policy Objectives: The proposed amendments do not affect units of local government.

11) Time, Place and Manner in which interested persons may comment on this Proposed rulemaking: Persons who wish to submit comments on this proposed amendment may submit them in writing by no later than 45 days after publication of this notice to:

Paul Caseiton
 Deputy General Counsel - Income Tax
 Illinois Department of Revenue

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENT

Legal Services Office
101 West Jefferson
Springfield, Illinois 62708
(217) 782-7055

12) Initial Regulatory Flexibility Analysis:

- A) Types of small businesses, small municipalities and not for profit corporations affected: The only small businesses affected by these proposed amendments are tax return preparers who wish to file their individual customer's Illinois income tax returns electronically or who prepare income tax software for individual use.
- B) Reporting, bookkeeping or other procedures required for compliance: These proposed amendments impose no new reporting or bookkeeping requirements.
- C) Types of professional skills necessary for compliance: These proposed amendments require no professional skills other than those required by the existing regulations.

13) Regulatory Agenda on which this rulemaking was summarized: July 1999

The full text of the Proposed Amendments begins on the next page:

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENT

TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE

PART 105

ELECTRONIC FILING OF ILLINOIS INDIVIDUAL INCOME TAX RETURNS

SUBPART A: ELECTRONIC RETURNS

Section
105.100
105.110
105.120

Composition of an Electronic Return
Exclusions from Electronic Filing
Where to Send Electronic Returns

SUBPART B: ELECTRONIC FILING PARTICIPANTS

Section
105.200
105.210
105.220
105.230

Categories of Electronic Filers
Types of Electronic Filers
Ways to Participate in Electronic Filing
Responsibilities of Electronic Filers

SUBPART C: APPLICATIONS

Section
105.300
105.310
105.320
105.330
105.340

General Information
Where to Apply
Who Must Apply
Who Does Not Need to Apply
EFIN and EFIN Assignments

SUBPART D: ACCEPTANCE PROCESS

Section
105.400
105.410
105.420
105.430
105.440
105.450
105.460
105.470

General Information
Suitability Checks
Who Must Be Tested
What Must Be Tested
Where to Test
How to Test
When to Test
Acceptance

SUBPART E: IL-8453 ILLINOIS INDIVIDUAL INCOME TAX
ELECTRONIC FILING DECLARATION

Section
105.500
105.510

Purpose
Instructions

DEPARTMENT OF REVENUE
NOTICE OF PROPOSED AMENDMENT

105.515 IL-8453 Retaining Program
105.520 Corrections
SUBPART F: BALANCE DUE RETURNS AND DIRECT DEPOSIT OF REFUNDS

Section
105.600 Balance Due General Information
105.610 Direct Deposit General Information
105.620 Direct Deposit Responsibilities

SUBPART G: INFORMATION ELECTRONIC FILERS MUST PROVIDE TO THE TAXPAYER

Section
105.700 Information and Material to be Provided to the Taxpayer
SUBPART H: TRANSMISSION PROCEDURES

Section
105.800 Overview of Transmission Procedures
105.810 Acknowledgement of Electronic Returns

SUBPART I: ADVERTISING STANDARDS

Section
105.900 Advertising Restrictions
105.910 Media Communications
105.920 Endorsement

SUBPART J: MONITORING AND SUSPENSION

Section
105.1000 Monitoring
105.1010 Suspension

AUTHORITY: Implementing and authorized by the Illinois Income Tax Act (35 ILCS 5) and Section 39c-1a of the Civil Administrative Code of Illinois (20 ILCS 2505/39c-1a).

SOURCE: Emergency rules adopted at 17 Ill. Reg. 445, effective January 1, 1993, for a maximum of 150 days; adopted at 17 Ill. Reg. 7031, effective May 3, 1993; amended at 17 Ill. Reg. 18118, effective October 4, 1993; emergency amendment at 19 Ill. Reg. 1139, effective January 18, 1995, for a maximum of 150 days; emergency expired June 16, 1995; amended at 21 Ill. Reg. 2362, effective February 3, 1997; amended at 24 Ill. Reg. _____, effective _____.

SUBPART A: ELECTRONIC RETURNS

NOTICE OF PROPOSED AMENDMENT
Section 105.100 Composition of an Electronic Return

a) Except as provided in subsection (d), an ~~an~~ electronic return consists of data transmitted to the Department electronically, and paper documents that contain information which cannot be electronically transmitted or are requested for verification; for example, taxpayer signatures and Forms W-2. In total, electronic returns contain the same information as traditionally filed paper documents.

b) The following forms and schedules can be transmitted electronically:

- 1) IL-1040 Illinois Individual Income Tax Return,
- 2) Schedule NR Nonresident and Part-Year Resident Computation of Illinois Tax (Individual),
- 3) W-2 Wage and Tax Statement,
- 4) W-2G Statement for Certain Gambling Winnings,
- 5) 1099-R Total Distributions from Profit-sharing, Retirement Plans, Individual Retirement Arrangements, Insurance Contracts, Etc.,
- 6) US 1040 or 1040A U.S. Individual Income Tax Return, and
- 7) US Schedule B or Schedule I Interest and Dividend Income.

c) The non-electronic portion of the return consists of the following:

- 1) Form IL-8453, Illinois Individual Income Tax Electronic Filing Declaration; required for all electronic returns (see Subpart E of this Part),
- 2) Copy 2 of Forms W-2, W-2G or 1099-R that would normally be attached to the front of a paper return. These must be attached to the front of Form IL-8453, tax statement forms (U.S. 4852 or IL-4852) cannot be submitted in lieu of Forms W-2, W-2G, and 1099-R.
- 3) Required support of IL-1040 line entries for other additions or military pay subtraction, and other information documents that are voluntarily being included with the return by the taxpayer as supporting material. These documents must be attached to the back of Form IL-8453, and

- 4) A copy of the paper tax return signed by the paid preparer when the electronic filer transmits a return that was prepared by another tax preparer. This must be attached to the back of the IL-8453.

d) For purposes of IL-1040 electronic filing an on-line electronic return consists of data transmitted to the Department electronically as described in subsection (b). In addition, an on-line electronic return must include the Illinois Personal Identification Number (IL-PIN) assigned to the taxpayer by the Department. If married filing jointly, the return must also contain the IL-PIN assigned to the taxpayer's spouse. The IL-PIN is used as the taxpayer signature in lieu of the signature on Form IL-8453. No paper Form IL-8453 is required to be completed for an on-line return.

(Source: Amended at 24 Ill. Reg. _____, effective _____, at 24 Ill. Reg. _____, effective _____.

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENT

(_____))

Section 105.110 Exclusions from Electronic Filing

The following types of returns are excluded from electronic filing:

- a) Returns from individuals or firms who have not been accepted as electronic return originators or transmitters (see Section 105.200);
- b) Returns requiring forms or schedules not listed in Section 105.100(b).

These exclusions can be identified by amounts on the following IL-1040 return lines:

- 1) Other Subtractions
- 2) Credit for Taxes Paid to Other States
- 3) Tax Credits from Schedule 1299-C
- 4) IL-2210 Penalty;
- c) Returns that include Internal Revenue Service (IRS) or Illinois forms 4852, or any other substitute wage and tax statement used to verify withholding;
- d) Returns that require attachments other than IRS Form 1040 or 1040A, Page 1, to verify IL-1040 subtractions for federally taxed retirement and Social Security;
- e) Returns that require attachments other than IRS Schedule B or Schedule 1, to verify IL-1040 subtractions for U.S. government obligations;
- f) Decedent returns, including joint returns filed by surviving spouses;
- g) Fiscal year returns;
- h) Prior year returns;
- i) Amended or corrected returns;
- j) Returns with dollars and cents entries (only whole dollar amounts will be accepted); and
- k) Returns containing more than:
 - 1) 20 W-2s
 - 2) 20 W-2Gs
 - 3) 30 W-2Gs
 - 4) 10 1099-Rs
 - 5) 30 statements; and
- l) On-line returns of individual taxpayers that do not have a Department assigned IL-PIN.

(Source: Amended at 24 Ill. Reg. _____, effective _____)

Section 105.120 Where to Send Electronic Returns

- a) Electronic IL-1040 returns will be transmitted to the communications processor at the Illinois Department of Revenue in Springfield, Illinois. The telephone number will be provided to accepted transmitters. As the taxpayer signature in lieu of the signature on Form IL-8453. No paper Form IL-8453 is required to be completed for an on-line return.
- b) When requested, Forms IL-8453 and attachments for accepted electronic

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENT

IL-1040 returns must be mailed to:

Regular Mail _____ or _____
Illinois Dept. of Revenue
Exception Processing Division
P.O. Box 19479
Springfield IL 62794-9479
101 W. Jefferson St.
Springfield IL 62702

(Source: Amended at 24 Ill. Reg. _____, effective _____)

SUBPART B: ELECTRONIC FILING PARTICIPANTS**Section 105.210 Types of Electronic Filers**

- a) An electronic filer is a collective term referencing all participants in the program. An electronic filer can be included in one or more of the categories defined in Section 105.200. The categories are specific to the function(s) performed.
- b) An electronic filer can be one or more of the following business types:

- 1) Preparer - prepares the return and computes the tax based on the information that the taxpayer provides;
- 2) Software Firm - writes software that it uses or sells for the purpose of formatting electronic returns and/or transmitting them directly to the Department's communications processor;
- 3) Service Bureau - takes tax returns from accepted electronic filers and formats electronic returns, but does not collect returns directly from taxpayers or transmit returns directly to the Department's communications processor;
- 4) Transmitter - provides services for direct transmission to the Department's communications processor; and
- 5) Electronic Return Collector - takes prepared returns directly from taxpayers for the purpose of having electronic tax returns produced. An electronic return collector may be a for-profit or a not-for-profit organization in the private or public sector that chooses to provide electronic filing services. Examples include employers providing the service to their employees or a university providing electronic return collection services to the student body;
- 6) On-line Software Developer - writes software that it provides to individual taxpayers through an internet site or a commercially purchased package, for the purpose of formatting on-line electronic returns and accepting those returns from taxpayers for transmission by an on-line transmitter; and
- 7) On-line Transmitter-accepts returns, directly from individual taxpayers using software from an internet site or a commercially

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENT

purchased package, for the purpose of having an electronic tax return produced and transmitted. An on-line transmitter provides services for direct transmission to the Department's communications processor, or to the IRS for the Federal/State Electronic Filing.

(Source: Amended at 24 Ill. Reg. _____, effective _____)

Section 105.220 Ways to Participate in Electronic Filing

Electronic filers can choose to perform all the functions associated with electronic filing and be electronic return originators, transmitters, and software developers or they can choose to use the services of another accepted electronic filer (third party) to participate in the electronic filing program. For example:

- a) An electronic return originator can prepare the tax return (preparer), or take prepared tax returns for the purpose of having electronic returns produced (electronic return collector).
- b) An electronic return originator can develop software to format return information to conform with the Department specifications (software developer), purchase a software product to perform this function, or use a service bureau to perform this function.
- c) An electronic return originator can write the software to transmit the formatted returns ~~directly to the Department~~ (software developer), purchase a software product to transmit ~~to the Department~~ (transmitter), or use a third-party transmission service that transmits ~~directly to the Department~~.

NOTE: An electronic return originator who transmits through a third party is not categorized as a transmitter.

(Source: Amended at 24 Ill. Reg. _____, effective _____)

Section 105.230 Responsibilities of Electronic Filers

- a) All electronic filers must comply with the requirements and specifications set forth in this Part and, if applicable, IL-1346 (see Section 105.400(c)(2)).
- b) Electronic filers can only accept returns for electronic filing directly from the taxpayer, or from other electronic filers who have been accepted into the Illinois electronic filing program.
- c) Electronic filers who collect prepared tax returns for electronic filing (electronic return collectors) must treat each such collection or drop-off point (physical location) for electronic returns as a separate entity that must submit an application and be accepted as an electronic filer. Each entity will be treated as an electronic return originator and have the same responsibilities.

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENT

- d) Electronic filers who charge a fee for the electronic transmission of the return must not base the fee on a percentage of the refund amount. Electronic filers must not charge a separate fee for direct deposit.
- e) Electronic filers must not stockpile returns for electronic transmission prior to receiving official acceptance into the program or at any time while participating in the program.
- f) Electronic filers must submit a revised application to the Department to update the information contained on their most current application (form IL-8633) or information update form (EFS-15) when there are changes such as:
 - 1) the firm name or doing business as (DBA) name(s),
 - 2) any address, telephone or contact representative,
 - 3) the electronic filing functions performed, or
 - 4) the organization's ownership.

g) Electronic filers must ensure electronic returns are filed in a timely manner. The receipt date of the electronic transmission will constitute the receipt date of the return if it is acknowledged as accepted by the Department. Any return acknowledged as rejected by the Department will be considered not filed. In order to be timely filed, a return must be received by April 15. Any late-filed electronic returns transmitted to the Department must be received prior to midnight on April 22. The Department's communications processor will not accept return transmissions after that time. However, the communications processor will be available for the transmitter to retrieve acknowledgement files through April 29. Any return filed on April 22 and not acknowledged as accepted must be filed on paper.

- h) Electronic filers must immediately contact the Office of Electronic Filing if an acknowledgment has not been available after 36 hours from the transmission of the return.
- i) Electronic filers cannot recall or intercept electronically filed IL-1040 returns after the returns have been acknowledged as accepted. If the electronic filer or the taxpayer wishes to change any entries after a return has been accepted, a paper amended return, Form IL-1040-X, must be filed with the Department. (Also see 86 Ill. Adm. Code 100.9400(f)(3).)

- j) Electronic filers who function as electronic return originators as defined in Section 105.200(a) must:
 - 1) Comply with the procedures for securing Form IL-8453, Taxpayer Declaration, as outlined in Subpart E of this Part;
 - 2) Input and transmit the taxpayer's address from Forms W-2, W-2G, and 1099-R (or any other transmitted form) if the address is different than the taxpayer's address in the electronic portion of the IL-1040;
 - 3) Furnish copies of the signed Form IL-8453 and non-electronic portion of the electronic IL-1040 returns to the taxpayers and advise them of the information in Subpart G of this Part;
 - 4) Furnish every taxpayer that has a balance due return with Form

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENT

IL-1040-V, IL-1040-PR-85-B Payment Voucher for Individual Income Tax;

- 5) Inform every taxpayer that has a balance due return that it is the responsibility of every taxpayer to make full and timely payment of any tax that is due. Failure to make full payment of any tax that is due on or before April 15 will result in the imposition of interest and penalties;
- 6) Retain the following material until December 31 of the filing year, unless otherwise notified by the Department:
 - A) Copies of all the material furnished to the taxpayers;
 - B) A copy of any the signed Form IL-8453 and Forms W-2, W-2G, and 1099-R mailed to the Department;
 - C) Copies of the electronically transmitted material as defined in Section 105.100(b). These copies may be retained on magnetic media; and
 - D) The acknowledgement files received from the Department or from third-party transmitters. These files may be retained on magnetic media.

NOTE: Electronic return originators who are also paid preparers of the electronic tax return must retain materials as required by the Illinois Income Tax Act (ITTA.)

- 7) Identify the paid preparer in the appropriate fields of the electronic IL-1040 return, and ensure the paid preparer's signature is included on (or with) the Form IL-8453.

k) Electronic filers who function as transmitters as defined in Section 105.200(b) must:

- 1) Transmit electronic IL-1040 returns and retrieve acknowledgement files in a timely manner. Acknowledgement files will normally be available within 24 hours after transmission. If the acknowledgement files are not retrieved within five days, the Department will contact the transmitter;
- 2) Match the acknowledgement files to the original transmission files. Returns acknowledged as accepted will be considered filed returns. Returns acknowledged as rejected must be corrected and re-transmitted, if possible. Returns that cannot be re-transmitted must be filed on paper form IL-1040;
- 3) Contact the Office of Electronic Filing for assistance if returns have been rejected after three attempts, or if acknowledgments are received for returns that were not in the original transmissions;
- 4) Ensure the security and confidentiality of all transmitted data;
- 5) Not use software that has a Department assigned production password built into the software;
- 6) Follow the instructions provided in Subpart H of this Part, Transmission Procedures; and
- 7) Retain copies of all the acknowledgement files received from the Department. These may be retained on magnetic media. This material should be retained until December 31 of the filing year

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENT

unless notified otherwise by the Department.
In addition to the provisions of subsection (k), transmitters who are transmitting on-line electronic returns must:

- 1) Ensure that they do not transmit, or accept for transmission, more than five on-line returns originating from one software package or from one e-mail address;
- 2) Ensure that they use only an EFIN or EFIN assigned for use in on-line filing when transmitting on-line returns, and that each on-line return contains an on-line EFIN;
- 3) Ensure that they do not combine, within the same transmission file to the Department, on-line electronic returns with traditional electronic returns;
- 4) Enter the letter "Q" in the Trans Record "A" as the "Transmission Type Code" when transmitting on-line returns directly to the Department, or enter the letter "Q" in Field Number "049" of the "Indicators" Section in the "Generic Record" when transmitting on-line returns to the IRS for Federal/State Electronic Filing.

Married persons filing joint returns must include both the primary and spouse IL-PIN. Returns received without the IL-PIN(s) will be rejected.

- 5) Match acknowledgments to original returns transmitted, and notify the taxpayer of the status of the on-line return. This must be done either through electronic means within two work days after acknowledgment retrieval, or by mailing written notification within one work day after acknowledgment retrieval;

Notify the taxpayer of acceptance or rejection by the Department of an on-line electronic return. If accepted, the transmitter must provide the taxpayer the date of acceptance and the DCN of the return. If rejected, the transmitter must provide the taxpayer the date of rejection, what the reject code(s) mean, and how the taxpayer can correct the error(s). In addition, the taxpayer must be instructed to file a paper return if he/she chooses not to correct the return and retransmit, or if the return is excluded from electronic filing; and

- 6) Retain copies of the electronically transmitted material as defined in Section 105.100(b) until December 31 of the filing year. These copies may be retained on magnetic media.

m) Transmitters who provide transmission services to other electronic filers must also:

- 1) Accept electronic IL-1040 returns for transmission to the Department's communications processor only from electronic filers accepted in the Illinois program; and
- 2) Provide each of their clients with the acknowledgement files for their transmitted returns within 24 hours after receipt of the acknowledgments from the Department. Failure to comply could lead to suspension from the program (see Section 105.100(i)).

nn) Electronic filers who function as software developers as defined in

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENT

Section 105.200(c) must:

- 1) Correct software errors that cause electronic returns to be rejected. Correct these errors quickly to ensure the timely transmission of electronic returns;
 - 2) Expediently distribute corrections to all electronic filers utilizing these products;
 - 3) Ensure that if their software products will be used for transmitting by multiple electronic filers at the same time, their software has the capability of combining returns from these electronic filers into one Department transmission file, taking into account the Declaration Control Number assignments and requirements specified in Section 105.510; and
 - 4) Not incorporate into its software a Department assigned production password.
- o) In addition to the provisions of subsection (n), software developers who write software for on-line electronic filing must:
- 1) Provide assistance as needed to taxpayers using their software;
 - 2) Ensure that the software package cannot be used to transmit more than five on-line electronic returns;
 - 3) Ensure that the software, if available through an internet site, cannot be used to file more than five on-line electronic returns from one e-mail address;
 - 4) Ensure that the software informs taxpayers that an IL-PIN must have been received by the taxpayer from the Department, and provided in the return by the taxpayer, in order to file an Illinois on-line electronic return. If an on-line return is received without the IL-PIN(s), it will be rejected by the Department;
 - 5) Ensure that the software contains Form IL-1040-V, IL-1040 Payment Voucher for Individual Income Tax, that can be printed and used by the taxpayer to make payment to the Department. In addition, the software must inform the taxpayer that it is the responsibility of every taxpayer to make full and timely payment of any tax that is due. Failure to make full payment of any tax that is due on or before April 15 will result in the imposition of interest and penalties;
 - 6) Ensure that the software informs taxpayers that direct deposit is available for Illinois refunds from electronic returns, and that direct deposit information transmitted cannot be rescinded or changed after the on-line return is accepted by the Department;
 - 7) Ensure that, if the taxpayer selects direct deposit, the routing transit number (RTN) of the financial institution designed by the taxpayer meets specific criteria. The RTN must contain nine digits, and the first two digits must fall within the valid ranges of 01 through 12 or 21 through 32; and
 - 8) Ensure that the software contains an on-line consent to disclosure statement equivalent in content to the taxpayer declaration from Form IL-8453. The statement must include direct

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENT

deposit authorization, as applicable. The software must prompt the taxpayer to provide his/her IL-PIN as signature to the statement. The taxpayer IL-PIN is used in lieu of the written taxpayer signature on Form IL-8453, which is not required for an on-line electronic return. The IL-PIN must be included within the on-line electronic return.

(Source: Amended at 24 Ill. Reg. _____, effective _____)

SUBPART C: APPLICATIONS

Section 105.340 EFIN and EFIN Assignments

a) The Department will require the participants in this electronic filing program to be participants in good standing in the IRS program.

- 1) The IRS assigns each applicant an Electronic Filing Identification Number (EFIN). This same EFIN will be used in the Illinois program and must be included on the application. An Illinois EFIN will be assigned upon special request.
- 2) The IRS assigns an Electronic Transmitter Identification Number (ETIN) and a password to each software developer and transmitter. This same ETIN will be used in the Illinois program and must be included on the application. However, a separate password will be issued by Illinois.
- 3) The ETINs, EFINs and Illinois passwords cannot be transferred and must be kept secure.
- b) EFINs are assigned based on the IRS district office that serves the area where the applicant is located. The EFIN is used in the construction of the Declaration Control Number (DCN) and indicates the identity of the electronic return originator.
- c) ETINs are assigned based on the IRS service center where the federal transmissions will be sent. The ETIN and Illinois password allow access to the Department's communications processor and identify the transmitter. During the testing phase, a test password will be assigned that used-which allows access only to the test environment. A different password will be assigned for production transmission.
- d) Participants functioning solely as software developers will only be allowed to use their ETIN and password in the test environment. They will only be assigned a test password. This ETIN and password will not be accepted used in the production environment.

(Source: Amended at 24 Ill. Reg. _____, effective _____)

SUBPART E: IL-8453 ILLINOIS INDIVIDUAL INCOME TAX
ELECTRONIC FILING DECLARATION

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENT

Section 105.500 Purpose

- a) Form IL-8453 is the signature portion of the return. It must be completed and signed by all appropriate parties before the return is transmitted electronically. Form IL-8453 serves the following purposes:
 - 1) Authenticates the return;
 - 2) Serves as a transmittal for the associated non-electronic documents that will be stapled to the declaration and sent to the Department, when requested. Section 105.100(c) lists documents and forms to be attached to Form IL-8453;
 - 3) Authorizes the electronic return originator to file the return electronically on behalf of the taxpayer;
 - 4) Provides the taxpayer's written authorization to have the refund directly deposited as designated on the form; and
 - 5) Authorizes the Department to inform the electronic return originator, or the transmitter, that the taxpayer's return has been accepted or rejected. When rejected, authorizes the Department to identify the reasons for rejection.
- b) Form IL-8453 does not serve as a power of attorney or as a substitute for the information required on the electronic tax return.
- c) Form IL-8453 cannot be used to submit forms or schedules which are not listed in Section 105.100. Returns requiring forms that are excluded from electronic filing must be filed on a paper Form IL-1040.

(Source: Amended at 24 Ill. Reg. _____, effective _____)

Section 105.510 Instructions

- a) Sequence of events and general information
 - 1) An electronic return originator prepares the return, computes the tax based on the information the taxpayer provides, and accepts the return for the purpose of electronic filing; or collects prepared tax returns for the purpose of electronic filing.
 - 2) After the return has been prepared and before the return is transmitted electronically, the taxpayer must verify the information in the electronic portion of the return. In addition, the taxpayer must verify the information on Form IL-8453, including the routing transit and account numbers if direct deposit is authorized, and sign the Form IL-8453. Both signatures are required on a joint return. A file copy of the prepared return must be provided to the taxpayer at the time of the signature. The copy should be retained by the taxpayer, and not be forwarded to the Department.
 - 3) Practitioners are prohibited from allowing taxpayers to sign a blank tax return. A blank Form IL-8453 is the same as a blank tax return; therefore, electronic return originators are also

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENT

- 4) prohibited from allowing taxpayers to sign a blank IL-8453. After Form IL-8453 has been completed and signed by the taxpayer, the electronic return originator, and preparer (if applicable), the transmitter will send the electronic portion of the return to the Department in accordance with the file specifications in the IL-1346.
- 5) By transmitting the electronic portion of the return, the electronic filer is confirming that the IL-8453 has been accurately completed and signed.
- 6) When requested, electronic Electronic filers must mail IL-8453s within 24 hours after receipt of written request from the Department ~~acknowledgment that the corresponding returns were accepted unless otherwise authorized by Section 105.515.~~
- 7) Beginning on the first day of the electronic filing season, and daily thereafter throughout the filing period, the electronic return originator will retain mail IL-8453s to the Department unless otherwise requested by the Department ~~authorized by Section 105.515.~~ The electronic return originator must retain ~~include~~ forms for all electronic returns that have been acknowledged as accepted by the Department.
- 8) If a return is acknowledged as rejected and ~~the IL-8453 must be held until the return is successfully re-transmitted.~~ If the return cannot be re-transmitted, the IL-8453 should be destroyed and any withholding forms should be retained to attach to a paper Form IL-1040.
- 9) Receipt of IL-8453s requested by the Department will be closely monitored by the Department. If an IL-8453 is missing 14 days after request by the Department ~~receipt of the electronic IL-1040 return~~, the electronic return originator will be contacted. If the electronic return originator does not provide the Department with a Form IL-8453 that includes the taxpayer's original signature and withholding forms after the electronic return originator is contacted, the taxpayer will be notified. NOTE: If excessive contacts with the ERO are required to obtain missing forms IL-8453, the ERO may be subject to suspension from the Illinois electronic filing program.
- b) Completing and mailing Form IL-8453
 - 1) The Declaration Control Number (DCN) is a 14-position serial number assigned to each electronic return. The DCN must be clearly printed or typed (one position per box) in the spaces provided at the top of each Form IL-8453. The DCN must match the DCN of the accepted electronic return.
 - 2) ~~If the taxpayer received a mailing label from the Department affix it to the name and address area of Form IL-8453. Mark through any errors on the label and print the correct information on the label type otherwise type or print the taxpayer's name, address, and social security number in spaces provided on the form. The Form IL-8453. The name, address, and Social Security~~

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENT

number must be the same as the name, address, and Social Security number on the electronic IL-1040 return.

- 3) Tax Return Information must be completed. Enter only whole dollar amounts. These amounts must match the corresponding entries on the electronic IL-1040 return.

- 4) If the taxpayer authorizes to have the refund directly deposited, direct deposit of refund information must be completed. The direct deposit information on Form IL-8453 must be the same as the direct deposit information transmitted in the electronic IL-1040.

- 5) The Declaration and Signature of Taxpayer must contain the taxpayer's original signature(s). Electronic return originators must obtain the signature(s) from their clients prior to transmitting the electronic return to the Department. The electronic return originator will be contacted for missing taxpayer signatures on any IL-8453s received by the Department. If an IL-8453 providing original taxpayer signature(s) is not received after the electronic return originator is contacted, the taxpayer will be notified.

NOTE: If excessive contacts with the ERO are required, the ERO may be suspended from the program.

- 6) The Declaration and Signature of Electronic Return Originator and Signature of Paid Preparer must be completed and signed by the electronic return originator and the paid preparer. When the taxpayer's original signature and the paid preparer are the same entity, the paid preparer box must also be checked. When the electronic return originator and the paid preparer are different, a copy of the IL-1040, signed by the preparer, must be attached to the IL-8453. A collector who is not the preparer of the return but collected the return for electronic filing (transmission) purposes must sign as the electronic return originator and date the declaration, enter the firm's name and address, enter the firm's FEIN, and provide the firm's telephone number. There is no requirement to provide a Social Security number in this case.

- 7) Forms W-2, W-2G, and 1099-R must be attached to the front of the IL-8453 (bottom left). The electronic return originator will be contacted if these forms are missing from any IL-8453s received by the Department. If a replacement IL-8453 providing the withholding forms (originals or copies) is not received by the Department after the electronic return originator is contacted, the taxpayer will be notified. IRS or Illinois forms 4852, or any other substitute wage and tax statement, cannot be attached to the IL-8453 (or submitted later) in lieu of Forms W-2, W-2G, or 1099-R. (See Section 105.110(c), Exclusions from Electronic Filing.)

NOTE: If excessive contacts with the ERO are required to obtain missing withholding forms, the ERO may be subject to suspension

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENT

from the Illinois electronic filing program.

- 8) The IL-8453s, if mailed to the Department, should be secured by paper clip, rubber band, or string in quantities of 100 or less. They should be in ascending order by DQN. Each IL-8453 should consist of the non-electronic portion of the tax return as detailed in Section 105.100(c), Composition of an Electronic Return.

- 9) Mail in either envelopes or cartons to one of the addresses listed below:

Regular Mail	or	Overnight Mail
Illinois Dept. of Revenue		Illinois Dept. of Revenue
Exceptions Processing Division		Exceptions Processing
P.O. Box 19479		Mail Code 2-221
Springfield, IL 62794-9479		101 W. Jefferson St.
		Springfield IL 62702

(Source: Amended at 24 Ill. Reg. _____, effective _____)

Section 105.515 IL-8453 Retaining program

- a) Electronic filers who function as electronic return originators (EROs) as defined in Section 105.200(a) are may be authorized by the Department to participate in the IL-8453 retaining program, unless otherwise notified by the Department. Participation in the program allows authorized EROs to maintain Forms IL-8453 and associated documents, rather than submitting them to the Department. Selected Forms IL-8453 may be periodically requested in writing by the Department from participating EROs for monitoring purposes.

- b) EROs participating in the IL-8453 retaining program will be ~~notified in writing by the Department~~ each electronic filing season. Participating EROs must:

1) Continue to accurately complete Forms IL-8453 according to Section 105.510. All Forms IL-8453 and associated documents retained are subject to the Department's right of inspection or production for Department review without prior notice.

2) Submit selected Forms IL-8453 and associated documents as requested in writing by the Department. The Department's written request will provide the ERO special mailing instructions for submission of requested forms.

- c) Authorization to participate in the IL-8453 retaining program may be rescinded at any time if the ERO fails to provide requested Forms IL-8453, or if review of the forms provided reveals that the ERO is not in compliance with the requirements set forth in this Part. If an ERO's authorization to participate is rescinded, the ERO will be required to submit all Forms IL-8453 retained up to the time of notification that they will no longer be allowed to participate, and

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENT

all future Forms IL-8453.

(Source: Amended at 24 Ill. Reg. _____, effective _____)

Section 105.520 Corrections

- a) If the ERO makes changes to the electronic return after Form IL-8453 has been completed and signed by the taxpayer but before it is transmitted, the ERO must have the taxpayer sign a corrected Form IL-8453 if either of the following applies:
- 1) The net income differs from the amount on the electronic tax return by more than \$50,000; or
 - 2) The tax, the withholding amount, the overpayment amount, or total amount due differs from the amount on the electronic tax return by more than \$14.97.
- b) Non-substantive changes are limited to corrections within the above tolerances for arithmetic errors, transposition errors, misplaced entries, and spelling errors. The incorrect information should be neatly lined through on the Form IL-8453 and the correct data entered next to the lined through entry. Also, enter the initials or name of the person making the correction.
- c) Dropping cents and rounding to whole dollars do not constitute substantive change or alteration to the return unless the amount differs by more than the above tolerances.

(Source: Amended at 24 Ill. Reg. _____, effective _____)

SUBPART F: BALANCE DUE RETURNS AND DIRECT DEPOSIT OF REFUNDS**Section 105.600 Balance Due General Information**

- a) The taxpayer is responsible for submitting payment of any balance due the Department. Electronic return originators must provide the taxpayer with Form IL-1040-V, IL-1040 Payment Voucher for Individual Income Tax Payment-Voucher-Form-379-95-B, at the time the taxpayer signs the IL-8453 for the balance due return.
- b) Electronic return originators must inform taxpayers with balance due returns that payment of taxes due must be made to the Department no later than April 15 of the filing year. Failure to make full payment by this date will result in the imposition of interest and penalties.

(Source: Amended at 24 Ill. Reg. _____, effective _____)

Section 105.610 Direct Deposit General Information

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENT

- a) Qualifying taxpayers may authorize their tax overpayments to be directly deposited into their savings or checking accounts with financial institutions, rather than receive paper refund checks. The authorization must be made by providing the appropriate information in the electronically filed IL-1040 return and on Form IL-8453 (or equivalent).
- b) The Department will ordinarily process an authorization for direct deposit, but reserves the right to initiate a paper refund check. The following conditions may cause the Department to not process a direct deposit:
- 1) Taxpayer owes back taxes, either individual or business (refund offset);
 - 2) Taxpayer has certain State or federal delinquent debt, such as child support, student loans, etc. (refund offset);
 - 3) Estimated tax payments reported on the return do not match the estimated tax payments recorded on the Department's master file;
 - 4) Taxpayer is claiming an unallowable or improperly supported deduction or credit; and
 - 5) An electronic return is accepted with a valid Social Security number that belongs to another taxpayer, and
- 6) The account information received is not processable by the Department.
- c) The Department is not responsible for the misapplication of a direct deposit that is caused by error, negligence, or malfeasance on the part of the taxpayer, electronic filer, financial institution, or any of their agents.

(Source: Amended at 24 Ill. Reg. _____, effective _____)

SUBPART G: INFORMATION ELECTRONIC FILERS MUST PROVIDE TO THE TAXPAYER**Section 105.700 Information and Material to be Provided to the Taxpayer**

- a) The electronic return originator or on-line software developer must furnish the taxpayer with a copy of the electronic material described in Section 105.100(b). This information can be on copies of official Department forms or on forms provided by the electronic filer. If the latter, data entries must refer to the line numbers on official Department forms. This material should be provided to the taxpayer at the time the taxpayer signs the Form IL-8453. For on-line electronic returns, this material should be provided to the taxpayer at the time the taxpayer provides his/her IL-PIN as signature to the on-line consent to disclosure statement.
- b) The electronic return originator must also provide the taxpayer with a copy of the entire non-electronic portion of the return.
- c) In addition, the electronic return originator should advise the taxpayer to retain copies of the following materials:

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENT

- 1) Their copy of Forms W-2, W-2c, or 1099-R;
- 2) Any other documents that are not required by the Department, but are voluntarily being included with the return by the taxpayer as supporting material; and
- 3) A copy of the signed form IL-8453. On-line software developers should provide the electronic return originator with a copy of the electronic return and the best electronic returns will be processed by the Department, and the taxpayer's copy should not be forwarded to the Department. However, amended returns, if needed, must be filed as paper returns and mailed to the Department.
- e) If a return is rejected and cannot be successfully re-transmitted, the electronic return originator must immediately advise the taxpayer that the return was not electronically filed and the taxpayer must file a paper IL-1040 return.
- f) The electronic return originator of on-line software developers should advise the taxpayer to wait six to eight weeks from the acknowledgement date before making an official inquiry about his refund. After this time has elapsed, the taxpayer can contact the Department's Taxpayer Assistance Office.
- g) Taxpayers generally contact the Department if they have not received their refund within eight weeks. The taxpayer may be asked for the DFN of the return and the date the Department acknowledged the return as accepted. The electronic return originator must, upon request, provide the taxpayer with this information.

(Source: Amended at 24 Ill. Reg. _____, effective _____)

SUBPART J: MONITORING AND SUSPENSION

Section 105.1000 Monitoring

- a) The Department will monitor advertising and other practices of electronic filers. If the situation warrants, the Department will issue a warning letter describing specific corrective action for deviations from advertising standards, as described in Subpart I of this Part, or other practices. If the deviation is not corrected, a letter of suspension will be issued. In extreme cases, a filer can be suspended immediately from the program without a warning letter. The suspension will remain in effect until the Department determines that the filer has corrected the problem.
- b) The Department will monitor the timely receipt, completeness and legibility of Forms IL-8453 requested and received. If requested forms are not received or if the forms received are consistently received late, incomplete or inaccurate, the electronic filer will receive a warning from the Department or, in extreme cases, a letter of suspension from the program.
- c) The Department will monitor the quality of filers' transmissions and

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENT

returns throughout the filing season. If the quality is unacceptable, the electronic filer will be contacted and may receive a warning from the Department or, in extreme cases, a letter of suspension from the program.

- d) The Department will also monitor complaints about electronic filers and issue warning or suspension letters as appropriate.

(Source: Amended at 24 Ill. Reg. _____, effective _____)

Section 105.1010 Suspension

The Department reserves the right to suspend the electronic filing privilege of any electronic filer who varies from the requirements, specifications, and procedures stated in this Part, or who does not consistently transmit error-free returns. When suspended, the electronic filer will be advised of the requirements for reinstatement into the program. The following conditions could lead to warning letters and/or suspension from the program. This list is not all-inclusive:

- a) Conviction of any criminal offense arising from a violation of the Illinois tax statutes or the revenue laws of the United States, or any offense involving dishonesty or breach of trust;
- b) Failure to file timely and accurate tax returns, both business and personal;
- c) Failure to pay personal or business tax liabilities;
- d) Assessment of penalties under any of the provisions of the Illinois Income Tax Act;
- e) Suspension/disbarment from practice before the IRS;
- f) Material misrepresentation on an application;
- g) Unacceptable format quality of individual transmissions;
- h) Unacceptable error rate;
- i) Violation of advertising standards;
- j) Unethical practices in return preparation;
- k) Untimely receipt, illegible, missing or inappropriate substitutes of Forms IL-8453 requested or received by the Department;
- l) Stockpiling returns prior to official acceptance into the program or at any time while participating in the program;
- m) Failure of transmitters to provide preparer clients with acknowledgment files within 24 hours after receipt from the department;
- n) Significant complaints about an electronic filer.

(Source: Amended at 24 Ill. Reg. _____, effective _____)

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF ADOPTED AMENDMENT

1) Heading of the Part: Pay Plan2) Code Citation: 80 Ill. Adm. Code 3103) Section Numbers: Adopted Action:
310.230 Amended4) Statutory Authority: Authorized by Sections 8 and 8a of the Personnel Code (20 ICS 415/8 and 8a).5) Effective Date of Amendments: November 15, 19996) Does this rulemaking contain an automatic repeal date? No7) Does this amendment contain incorporations by reference? No8) A copy of the adopted amendment, including any material incorporated by reference, is on file in the agency's principal office and is available for public inspection.9) Notice of Proposal Published in the Illinois Register: June 4, 1999; 23 Ill. Reg. 672010) Has JCAR issued a Statement of Objections to this amendment? No11) Differences between proposal and final version? None12) Have all the changes agreed upon by the agency and JCAR been made as indicated in the agreements issued by JCAR? Yes13) Will this amendment replace an emergency amendment currently in effect?
No14) Are there any proposed amendments pending on this Part? Yes

Section Numbers	Proposed Action	Illinois Register Citation
310.230	Amend	23 Ill. Reg. 11750
310.240	Amend	23 Ill. Reg. 11750
Appendix A, Table AA	Amend	23 Ill. Reg. 11750
310.280	Amend	23 Ill. Reg. 13285

15) Summary and Purpose of Amendment: In Section 310.230, Part-Time Daily or Hourly Special Services Rate, the maximum part-time hourly rate for the Student Worker was changed from \$8.00 to \$8.40 at the request of the Environmental Protection Agency to assist in recruiting undergraduate students for technical levels of work.16) Information and questions regarding this adopted amendment shall be

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF ADOPTED AMENDMENT

directed to:

Mr. Michael Murphy
 Department of Central Management Services
 Division of Technical Services
 504 William G. Stratton Building
 Springfield, Illinois 62706
 (217) 762-5601

The full text of the adopted amendments begins on the next page:

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF ADOPTED AMENDMENT

TITLE 80: PUBLIC OFFICIALS AND EMPLOYEES
SUBTITLE B: PERSONNEL RULES, PAY PLANS, AND
POSITION CLASSIFICATIONS

CHAPTER I: DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

PART 310
PAY PLAN

SUBPART A: NARRATIVE

Section	Policy and Responsibilities
310.20	Jurisdiction
310.30	Pay Schedules
310.40	Definitions
310.50	Conversion of Base Salary to Pay Period Units
310.60	Conversion of Base Salary to Daily or Hourly Equivalents
310.70	Increases in Pay
310.80	Decreases in Pay
310.90	Other Pay Provisions
310.100	Implementation of Pay Plan Changes for Fiscal Year 2000
310.110	Interpretation and Application of Pay Plan
310.120	Effective Date
310.130	Reinstitution of Within Grade Salary Increases (Repealed)
310.140	Fiscal Year 1985 Pay Changes in Schedule of Salary Grades, Effective July 1, 1984 (Repealed)
310.150	

SUBPART B: SCHEDULE OF RATES

Section	Introduction
310.205	Prevailing Rate
310.210	Negotiated Rate
310.220	Part-Time Daily or Hourly Special Services Rate
310.230	Hourly Rate
310.240	Member, Patient and Inmate Rate
310.250	Trainee Rate
310.260	Legislated and Contracted Rate
310.270	Designated Rate
310.280	Out-of-State or Foreign Service Rate
310.290	Educator Schedule for RC-063 and HR-010
310.300	Physician Specialist Rate
310.310	Human Resources Management Specialist for Executive Director and Assistant Executive Director, State Board of Elections
310.320	Excluded Classes Rate (Repealed)
310.330	

SUBPART C: MERIT COMPENSATION SYSTEM

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF ADOPTED AMENDMENT

Section	Jurisdiction
310.410	Objectives
310.420	Responsibilities
310.430	Merit Compensation Salary Schedule
310.440	Procedures for Determining Annual Merit Increases
310.450	Unscheduled Merit Increase
310.456	Merit Increase (Repealed)
310.460	Other Pay Increases
310.470	Adjustment
310.480	Decreases in Pay
310.490	Other Pay Provisions
310.495	Broad-Band Pay Range Classes
310.500	Definitions
310.510	Conversion of Base Salary to Pay Period Units
310.520	Conversion of Base Salary to Daily or Hourly Equivalents
310.530	Implementation
310.540	Annual Merit Increase Guidechart for Fiscal Year 2000
310.550	Fiscal Year 1985 Pay Changes in Merit Compensation System, effective July 1, 1984 (Repealed)

APPENDIX A

TABLE A	Negotiated Rates of Pay
TABLE AA	HR-190 (Department of Central Management Services - State of Illinois) (Repealed)
TABLE AB	HR-200 (Department of Natural Resources, Teamsters)
TABLE B	HR-200 (Department of Labor - Chicago, Illinois - SEIU)
TABLE C	RC-069 (Firefighters, AFSCME) (Repealed)
TABLE D	HR-001 (Teamsters Local #726)
TABLE E	RC-020 (Teamsters Local #330)
TABLE F	RC-019 (Teamsters Local #25)
TABLE G	RC-045 (Automotive Mechanics, IPFE)
TABLE H	RC-006 (Corrections Employees, AFSCME)
TABLE I	RC-009 (Institutional Employees, AFSCME)
TABLE J	RC-014 (Clerical Employees, AFSCME)
TABLE K	RC-023 (Registered Nurses, INA)
TABLE L	RC-008 (Boilermakers)
TABLE M	RC-110 (Conservation Police Lodge)
TABLE N	RC-010 (Professional Legal Unit, AFSCME)
TABLE O	RC-028 (Paraprofessional Human Services Employees, AFSCME)
TABLE P	RC-029 (Paraprofessional Investigatory and Law Enforcement Services, AFSCME)
TABLE Q	RC-033 (Mail Inspectors, IPFE)
TABLE R	RC-042 (Residual Maintenance Workers, AFSCME)
TABLE S	HR-012 (Fair Employment Practices Employees, SEIU)
TABLE T	HR-010 (Teachers of Deaf, IPT)
TABLE U	HR-010 (Teachers of Deaf, Extracurricular Paid Activities)
TABLE V	CJ-500 (Corrections, Meet and Confer Employees)
TABLE W	RC-062 (Technical Employees, AFSCME)

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF ADOPTED AMENDMENT

TABLE X	RC-063 (Professional Employees, AFSCME)
TABLE Y	RC-063 (Educators, AFSCME)
TABLE Z	RC-063 (Physicians, AFSCME)
APPENDIX A	Schedule of Salary Grades - Monthly Rates of Pay for Fiscal Year 2000
APPENDIX B	Medical Administrator Rates for Fiscal Year 2000
APPENDIX C	Merit Compensation System Salary Schedule for Fiscal Year 2000
APPENDIX D	Teaching Salary Schedule (Repealed)
APPENDIX E	Physician and Physician Specialist Salary Schedule (Repealed)
APPENDIX F	Broad-Band Pay Range Classes Salary Schedule for Fiscal Year 2000
APPENDIX G	

AUTHORITY: Implementing and authorized by Sections 8 and 8a of the Personnel Code [20 ILCS 415/8 and 8a].

SOURCE: Filed June 28, 1967; codified at 8 Ill. Reg. 1588; emergency amendment at 8 Ill. Reg. 1990, effective January 31, 1984, for a maximum of 150 days; amended at 8 Ill. Reg. 2440, effective February 15, 1984; emergency amendment at 8 Ill. Reg. 3348, effective March 5, 1984, for a maximum of 150 days; emergency amendment at 8 Ill. Reg. 4249, effective March 16, 1984, for a maximum of 150 days; emergency amendment at 8 Ill. Reg. 5704, effective April 16, 1984, for a maximum of 150 days; emergency amendment at 8 Ill. Reg. 7250, effective May 11, 1984, for a maximum of 150 days; amended at 8 Ill. Reg. 11299, effective June 1985, for a maximum of 150 days; amended at 8 Ill. Reg. 11299, effective June 1985, for a maximum of 150 days; amended at 8 Ill. Reg. 15007, effective August 6, 1984, for a maximum of 150 days; amended at 8 Ill. Reg. 15367, effective August 13, 1984; emergency amendment at 8 Ill. Reg. 21310, effective October 10, 1984, for a maximum of 150 days; amended at 8 Ill. Reg. 21544, effective October 24, 1984; amended at 8 Ill. Reg. 22844, effective November 14, 1984; emergency amendment at 9 Ill. Reg. 1134, effective January 16, 1985, for a maximum of 150 days; amended at 9 Ill. Reg. 1320, 1985; emergency amendment at 9 Ill. Reg. 3681, effective March 12, 1985; emergency amendment at 9 Ill. Reg. 4163, effective March 15, 1985, for a maximum of 150 days; emergency amendment at 9 Ill. Reg. 9231, effective June 7, 1985, for a maximum of 150 days; amended at 9 Ill. Reg. 9420, effective June 7, 1985; amended at 9 Ill. Reg. 10663, effective July 1, 1985; emergency amendment at 9 Ill. Reg. 15043, effective September 24, 1985, for a maximum of 150 days; emergency amendment at 10 Ill. Reg. 3325, effective January 22, 1986; amended at 10 Ill. Reg. 3230, effective January 24, 1986; emergency amendment at 10 Ill. Reg. 8904, effective May 13, 1986, for a maximum of 150 days; emergency amendment at 10 Ill. Reg. 8928, effective May 13, 1986; emergency amendment at 10 Ill. Reg. 12090, effective June 30, 1986, for a maximum of 150 days; emergency amendment at 10 Ill. Reg. 13675, effective July 31, 1986; emergency amendment at 10 Ill. Reg. 14867, effective August 26, 1986; amended at 10 Ill. Reg. 15667, effective September 17, 1986; emergency amendment at 10 Ill. Reg. 17765, effective September 30, 1986, for a maximum of 150 days; emergency amendment at 10 Ill. Reg. 19132, effective October 20, 1986; emergency amendment at 10 Ill. Reg. 21097, effective December 9, 1986; amended at 11 Ill.

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF ADOPTED AMENDMENT

Reg. 649, effective December 22, 1986; emergency amendment at 11 Ill. Reg. 3363, effective February 3, 1987; emergency amendment at 11 Ill. Reg. 4388, effective February 27, 1987; emergency amendment at 11 Ill. Reg. 6291, effective March 23, 1987; amended at 11 Ill. Reg. 5901, effective March 24, 1987; emergency amendment at 11 Ill. Reg. 8787, effective April 15, 1987, for a maximum of 150 days; emergency amendment at 11 Ill. Reg. 11830, effective July 1, 1987, for a maximum of 150 days; emergency amendment at 11 Ill. Reg. 11830, effective July 1, 1987, for a maximum of 150 days; emergency amendment at 11 Ill. Reg. 13675, effective July 29, 1987; amended at 11 Ill. Reg. 14984, effective August 27, 1987; emergency amendment at 11 Ill. Reg. 15273, effective September 1, 1987; emergency amendment at 11 Ill. Reg. 17919, effective October 19, 1987; emergency amendment at 11 Ill. Reg. 19812, effective November 19, 1987; emergency amendment at 11 Ill. Reg. 20664, effective December 4, 1987, for a maximum of 150 days; amended at 11 Ill. Reg. 20778, effective December 11, 1987; emergency amendment at 12 Ill. Reg. 3811, effective January 27, 1988; emergency amendment at 12 Ill. Reg. 5459, effective March 3, 1988; amended at 12 Ill. Reg. 6073, effective March 21, 1988; emergency amendment at 12 Ill. Reg. 7734, effective April 15, 1988, for a maximum of 150 days; emergency amendment at 12 Ill. Reg. 7783, effective April 14, 1988; emergency amendment at 12 Ill. Reg. 7734, effective April 15, 1988, for a maximum of 150 days; emergency amendment at 12 Ill. Reg. 8135, effective April 22, 1988; emergency amendment at 12 Ill. Reg. 9745, effective May 23, 1988; emergency amendment at 12 Ill. Reg. 11776, effective July 1, 1988, for a maximum of 150 days; emergency amendment at 12 Ill. Reg. 12895, effective July 18, 1988, for a maximum of 150 days; emergency amendment at 12 Ill. Reg. 13306, effective July 27, 1988; corrected July 27, 1988; emergency amendment at 12 Ill. Reg. 13359, amended at 12 Ill. Reg. 13360, effective August 1, 1988; amended at 12 Ill. Reg. 20048, effective November 28, 1988; emergency amendment at 12 Ill. Reg. 20594, effective November 28, 1988; emergency amendment at 13 Ill. Reg. 8080, effective May 10, 1989; amended at 13 Ill. Reg. 8849, effective May 30, 1989; emergency amendment at 13 Ill. Reg. 8970, effective May 26, 1989; emergency amendment at 13 Ill. Reg. 10967, effective June 20, 1989, for a maximum of 150 days; emergency amendment expired on November 17, 1989; amended at 13 Ill. Reg. 11451, effective June 28, 1989; emergency amendment at 13 Ill. Reg. 11854, effective July 1, 1989, for a maximum of 150 days; corrected at 13 Ill. Reg. 12647; emergency amendment at 13 Ill. Reg. 12887, effective July 24, 1989; amended at 13 Ill. Reg. 16950, effective October 20, 1989; amended at 13 Ill. Reg. 19221, effective December 12, 1989; amended at 14 Ill. Reg. 615, effective January 2, 1990; emergency amendment at 14 Ill. Reg. 1627, effective January 11, 1990; amended at 14 Ill. Reg. 4455, effective March 12, 1990; emergency amendment at 14 Ill. Reg. 7652, effective May 7, 1990; amended at 14 Ill. Reg. 10002, effective June 11, 1990; emergency amendment at 14 Ill. Reg. 11330, effective June 29, 1990, for a maximum of 150 days; amended at 14 Ill. Reg. 14361, effective August 24, 1990; emergency amendment at 14 Ill. Reg. 15570, effective September 11, 1990, for a maximum of 150 days; emergency amendment expired on February 8, 1991; corrected at 14 Ill. Reg. 16092; emergency amendment at 14 Ill. Reg. 17098, effective September 26, 1990; amended at 14 Ill. Reg. 17189, effective October 2, 1990; amended at 14 Ill. Reg. 17189, effective October 19, 1990; emergency amendment at 14 Ill. Reg. 18191, effective November 13, 1990; emergency amendment at 14 Ill. Reg. 18954, effective November 13, 1990; emergency amendment at 15 Ill. Reg. 669,

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF ADOPTED AMENDMENT

Reg. 14020, effective NOV 15 1999.

SUBPART B: SCHEDULE OF RATES

Section 310.230 Part-Time Daily or Hourly Special Services Rate

The rate of pay as approved by the Director of Central Management Services for persons employed on a consultative or part-time basis requiring irregular hours of work shall be as listed below, except the total compensation of an employee in any given month shall not exceed the monthly rate of Step 5 of the salary grade for the title as shown in the Schedule of Salary Grades (Appendix B) of this Part. If the class title is subject to the Schedule of Salary Grades, or Step 5 of the negotiated salary range for classes of positions shown in Section 310.220, Subpart B, Schedule of Rates, or 75% of the maximum rate of those classes of positions subject to the provisions of the Merit Compensation System, Subpart C of this Pay Plan.

Account Technician II	11.00 to 14.08 (hourly)
Alary Inspector	8.10 to 10.6 (daily)
Building/Grounds Laborer	8.28 to 10.15 (hourly)
Building/Grounds Lead I	5.15 to 6.00 (hourly)
Building/Grounds Lead II	5.15 to 6.00 (hourly)
Building/Grounds Maintenance Worker	5.25 to 8.00 (hourly)
Captain I	5.15 to 6.00 (hourly)
Chief	39 to 70 (daily)
Conservation/Historic Preservation Worker	39 to 45 (daily)
Conservation/Historic Preservation Worker (2nd season -- site interpretation)	5.15 to 6.50 (hourly)
Conservation/Historic Preservation Worker (3rd season -- site interpretation)	5.15 to 6.50 (hourly)
Dentist I	5.15 to 6.50 (hourly)
Dentist II	70 to 150 (daily)
Educator	100 to 185 (daily)
Educator Aide	39 to 85 (daily)
Guard II	39 (daily)
Guard III	67 to 84 (daily)
Hearing and Speech Advanced Specialist	75 to 96 (daily)
Hearing Referee	15 to 30 (hourly)
Janitor I	75 to 200 (daily)
Janitor II	5.15 to 5.30 (hourly)
Labor Maintenance Lead Worker	5.15 to 6.00 (hourly)
Labor Relations Investigator	39 to 70 (daily)
Laborer (Maintenance)	5.15 to 5.70 (hourly)
Maintenance Worker	6.20 to 6.75 (hourly)

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF ADOPTED AMENDMENT

Occupational Therapist
Program Coordinator
Office Aide

Office Assistant

Office Associate

Office Clerk

Optometrist

Physician

Physician Specialist (A)

Physician Specialist (B)

Physician Specialist (C)

Physician Specialist (D)

Podiatrist

Psychologist I

Psychologist II

Psychologist III

Recreation Worker I

Registered Nurse I

Registered Nurse I (2nd or 3rd shift)

Registered Nurse I (Cook County)

Registered Nurse I (Cook County - 2nd or 3rd shift)

Registered Nurse II

Registered Nurse II (2nd or 3rd shift)

Registered Nurse II (Cook County)

Registered Nurse II (Cook County - 2nd or 3rd shift)

Revenue Tax Specialist I

Social Worker II

Student Worker III

Technical Advisor II

Technical Advisor III

Veterinarian II

40 to 160 (daily)

8.36 to 11.03 (hourly)

62 to 83 (daily)

9.44 to 12.74 (hourly)

70 to 96 (daily)

10.10 to 13.84 (hourly)

75 to 104 (daily)

8.83 to 11.83 (hourly)

66 to 89 (daily)

15 to 35 (hourly)

50 to 160 (daily)

100 to 300 (daily)

20 to 60 (hourly)

100 to 325 (daily)

20 to 70 (hourly)

100 to 350 (daily)

20 to 105 (hourly)

100 to 360 (daily)

20 to 116 (hourly)

100 to 377 (daily)

50 to 135 (daily)

39 to 80 (daily)

40 to 125 (daily)

40 to 150 (daily)

5.33 (hourly)

40 to 45 (daily)

39 to 54 (daily)

41 to 56 (daily)

43 to 58 (daily)

44 to 59 (daily)

43 to 58 (daily)

44 to 59 (daily)

45 to 60 (daily)

47 to 62 (daily)

11.56 to 16.16 (hourly)

86 to 122 (daily)

39 to 75 (daily)

39 to 80 (daily)

5.15 to 8.40 (hourly)

32 to 35 (hourly)

32 to 40 (hourly)

95 to 130 (daily)

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF ADOPTED AMENDMENT

(Source: Amended at 23 Ill. Reg. 14020, effective Nov 15 1999)

ILLINOIS REGISTER

DEPARTMENT OF FINANCIAL INSTITUTIONS

NOTICE OF ADOPTED AMENDMENTS

- 1) Heading of the Part: Illinois Credit Union Act
- 2) Code Citation: 38 Ill. Adm. Code 190
- 3) Section: 190.90
Adopted Action: Amendment
- 4) Statutory Authority: 205 ILCS 305/8
- 5) Effective Date of Amendments: November 12, 1999
- 6) Does this rulemaking contain an automatic repeal date? No
- 7) Do these amendments contain incorporations by reference? No
- 8) A copy of the adopted amendment, including any material incorporated by reference, is on file in the agency's principal office and is available for public inspection.
- 9) Notice of Proposal Published in Illinois Register: July 9, 1999 (23 Ill. Reg. 7699)
- 10) Has JCAR issued a Statement of Objections to these amendments? JCAR has issued a certificate of no objection to the proposed rulemaking.
- 11) Differences Between Proposal and Final Version:
- Section 190.90
- In the definition of "investment in fixed assets", change "reserve" to "reserves, reserve".
- In subsection (g) after "followed", add "(Wiley GAAP, published by John Wiley & Sons, 605 Third Avenue, New York, NY 10158-0012, 1997 edition, no subsequent dates or editions)".
- 12) Have all the changes agreed upon by the agency and JCAR been made as indicated in the agreements issued by JCAR? Yes
- 13) Will these amendments replace emergency amendments currently in effect? No
- 14) Are there any other amendments pending on this Part? No
- 15) Summary and Purpose of Amendments: The Department is adopting several amendments to the rules regarding credit union acquisition of real estate and other fixed assets in order to provide better flexibility to credit

ILLINOIS REGISTER

DEPARTMENT OF FINANCIAL INSTITUTIONS

NOTICE OF ADOPTED AMENDMENTS

unions while maintaining adequate standards for the protection of member assets.

16) Information and questions regarding these adopted amendments shall be directed to:

Ms Elizabeth F. Byrne
Chief Legal Counsel
Dept. of Financial Institutions
James R. Thompson Center
100 W. Randolph, Suite 15-700
Chicago, IL 60601
(312)814-2008

The full text of adopted amendments begins on the next page:

ILLINOIS REGISTER

DEPARTMENT OF FINANCIAL INSTITUTIONS

NOTICE OF ADOPTED AMENDMENTS

TITLE 38: FINANCIAL INSTITUTIONS
CHAPTER 1: DEPARTMENT OF FINANCIAL INSTITUTIONS

PART 190

ILLINOIS CREDIT UNION ACT

Section

190.5	Credit Union Service Organizations
190.10	Field of Membership Procedures
190.20	Hearings
190.30	Cease and Desist Procedures
190.40	Removal or Suspension Procedures
190.50	Fees
190.60	General Accounting Procedures
190.70	Loan Loss Accounting Procedures
190.80	Use of Electronic Data Processing
190.90	Fixed Asset Investments Property-and-Long-Term-Assets
190.100	Classes of Share and Special Purpose Share Accounts
190.110	Share Drafts
190.120	Bond and Insurance Requirements
190.130	Verification of Share and Loan Accounts
190.140	Real Estate Lending
190.150	Reverse Mortgage
190.160	Lending Limits - Other Than First Mortgage Loans
190.170	Business Loans
190.170	Good Purchasing
190.180	Investments
190.190	Liquidation
190.200	Conversion of Charter

AUTHORITY: Implementing and authorized by the Illinois Credit Union Act [205 ILCS 305].

SOURCE: Adopted at 4 Ill. Reg. 20, P. 17, effective May 7, 1980; amended at 6 Ill. Reg. 11154, effective September 7, 1982; amended and codified at 7 Ill. Reg. 14973, effective October 26, 1983; emergency amendment at 9 Ill. Reg. 14378, effective September 11, 1985, for a maximum of 150 days; amended at 9 Ill. Reg. 16231, effective October 10, 1985; amended at 10 Ill. Reg. 14667, effective August 27, 1986; amended at 12 Ill. Reg. 10464, effective June 7, 1988; amended at 12 Ill. Reg. 17383, effective October 24, 1988; amended at 13 Ill. Reg. 3793, effective March 10, 1989; amended at 13 Ill. Reg. 15996, effective October 2, 1989; emergency amendment at 16 Ill. Reg. 12781, effective July 29, 1992, for a maximum of 150 days; amended at 16 Ill. Reg. 17073, effective October 26, 1992; amended at 19 Ill. Reg. 2826, effective February 24, 1995; amended at 20 Ill. Reg. 5803, effective April 8, 1996; emergency amendment at 20 Ill. Reg. 13093, effective September 27, 1996, for a maximum of 150 days; emergency expired February 17, 1997; amended at 22 Ill. Reg. 17317,

ILLINOIS REGISTER

DEPARTMENT OF FINANCIAL INSTITUTIONS

NOTICE OF ADOPTED AMENDMENTS

effective September 15, 1998; emergency amendment at 23 Ill. Reg. 3086, effective February 23, 1999, for a maximum of 150 days; emergency expired July 22, 1999; amended at 23 Ill. Reg. 12614, effective October 4, 1999; amended at 23 Ill. Reg. 14021, effective November 12, 1999.

Section 190.90 Fixed Asset Investments Property and Long-Term Leases

a) Definitions

"Fixed assets" means premises and furniture, fixtures and equipment, as those terms are defined in this Section:

"Premises" includes any office, branch office, suboffice, service center, parking lot, other facility, or real estate where the credit union transacts or will transact business.

"Furniture, fixtures and equipment" includes all office furnishings, office machines, computer hardware and software, automated terminals, and heating and cooling equipment.

"Investment in fixed assets" means:

any investment in real property (improved or unimproved) that is being used or is intended to be used as premises, excluding premises leased for five years or less;

any leasehold improvement on premises;

the present value of the aggregate of all capital lease payments pursuant to lease agreements for fixed assets, excluding lease payments for premises leased for five years or less;

any investment in the bonds, stock, debentures, or other obligations of a partnership or corporation or limited liability entity, including a credit union service organization, holding any fixed assets used by the credit union and any loans to such partnership or corporation or limited liability entity; and

any investment in furniture, fixtures and equipment.

"Retained earnings" means regular reserves, reserve for contingencies, supplemental reserves, and undivided earnings.

b) Credit unions with assets of less than \$1,000,000 that choose to invest in premises sell-or-purchase-property-construct-a-building-or-enter-into-a-property-lease-in-excess-of-five-years-under-authority

ILLINOIS REGISTER

DEPARTMENT OF FINANCIAL INSTITUTIONS

NOTICE OF ADOPTED AMENDMENTS

of--Section-1347--of--the-illinois-Credit-Union-Act-(111-Rev-Stat-1993-Ch-377-par-41472) must apply to the Department for approval. Credit unions with assets of \$1,000,000 or more may invest in fixed assets, without the prior approval of the Department, so long as the aggregate amount of such investments does not exceed the lesser of 70% of the credit union's retained earnings or 6% of total assets.

c) Whenever a fixed asset investment in premises does not require Department approval, the credit union shall give the Department notice of the credit union's intent to make the investment, at least 14 days prior to becoming obligated on the investment in premises. The notice to the Department shall include the following information:

- 1) the credit union's calculation of its total fixed asset investment authority;
- 2) the estimated total cost of the planned fixed asset investment in premises;
- 3) a general description of the planned fixed asset investment in premises.

Notice under this subsection (c) is effective as of the date the premises are transmitted from the credit union.

d) Credit unions with assets of less than \$1,000,000 seeking to invest in premises or credit unions with assets of \$1,000,000 or more seeking to invest in fixed assets in an amount that exceeds the lesser of 70% of retained earnings or 6% of total assets must submit to the Department an application for approval. The application for approval of the letter of application-to-the-Department must contain the following minimum supporting documentation information:

- 1) why the purchase and/or lease is necessary to serve the credit union's members;
- 2) details of the proposed transaction including:
 - A) location and full description of the fixed asset property and/or-premises;
 - B) if a sale--or purchase of premises property is involved, current valuation by an independent appraiser;
 - C) purchase price or lease details;
 - D) current owners and their relationship to the credit union or to any members of the credit union;
 - E) how the project will be financed;
 - F) if a purchaser, lease or improvement of premises is involved, a summary of planned due diligence inspections to verify building, building line and use or occupancy restrictions, conditions and covenants on record, zoning laws and ordinances, easements for public utilities, and other matters pertinent to the transaction; and
 - G) evidence that the increase in operating expenses caused by the project can be supported after accounting for the current level of expenses and dividend commitments.

ILLINOIS REGISTER

DEPARTMENT OF FINANCIAL INSTITUTIONS

NOTICE OF ADOPTED AMENDMENTS

- 3) the credit union's latest balance sheet, income statement and loan delinquency report;
- 4) a certified copy of Board minutes that **which** contain approval for the project.

e)bThe Department shall respond to applications for approval of fixed asset investments as follows:

- 1) The Department shall inform the credit union applicant, in writing, of the date the letter of application was received.
- 2) Approval of applications shall be given in writing once it is determined by the Department that the proposal will not adversely affect the credit union's financial position. The determination will be based on the past history, current financial condition, projections of the credit union, and whether the increase of operating expenses caused by the project can be supported after accounting for the current level of expense, and dividend and reserve commitments. ~~The Department shall deny, in writing requests in which the total amount invested in land, building and related improvements and leasehold commitments exceed the following schedule unless past performance and future financial projections provided by the credit union justify the request.~~
- 3) An approval will state a dollar amount or percentage of retained earnings that may be invested in fixed assets by the credit union.

- 4) The Department shall provide to credit union applicants written notification of action taken within 45 calendar days after receipt of the complete package of supporting documentation from the credit union. If the credit union does not receive written notification of the action taken within 45 calendar days after the date the complete package of supporting documentation was received by the Department, the credit union may proceed with its proposed investment in fixed assets.

CREDIT UNION ASSETS

MAXIMUM LIMITS

\$0---\$10.0 million	5% of total assets
\$10.0---\$50.0 million	\$500,000 or 4% of total assets whichever is greater
over \$50.0 million	\$2.0 million or 3% of total assets whichever is the greater

- f) A credit union that has received approval for a specific fixed asset transaction from the Department prior to the date of promulgation of amendments to this section shall continue to be eligible to consummate the transaction after such date of promulgation, without further Department approval.

ILLINOIS REGISTER

DEPARTMENT OF FINANCIAL INSTITUTIONS

NOTICE OF ADOPTED AMENDMENTS

g) In recording all transactions for fixed assets **property or leases**, generally accepted accounting principles will be followed (Wiley GAAP, published by John Wiley & Sons, 605 Third Avenue, New York NY 10158-0012, 1997 edition, no subsequent dates or editions).

(Source: Not Amended at 23 Ill. Reg. 14 02 1, effective NOV 2 1999)

DEPARTMENT OF HUMAN SERVICES
NOTICE OF EMERGENCY AMENDMENT

1) Heading of the Part: Sexually Violent Persons

2) Code Citation: 59 Ill. Adm. Code 299

3) Section Numbers: Emergency Action:
299.200 Amended

4) Statutory Authority: Implementing and authorized by the Sexually Violent Persons Commitment Act [725 ILCS 20].

5) Effective Date of Amendments: November 10, 1999

6) If these emergency amendments are to expire before the end of the 150-day period, please specify the date on which they are to expire: Not applicable

7) Date filed with the Index Department: November 10, 1999

8) A copy of the emergency amendment, including any material incorporated by reference, is on file in the agency's principal office and is available for public inspection.

9) Reason for Emergency: This amendment adds a provision for an alternative detention facility for the female inmate population of sexually violent offenders. Currently the population of the Department's only detention facility for sexually violent offenders is exclusively male. The alternative detention facility provides for the safety and welfare of the female sexually violent offender population.

10) A complete description of the Subject and Issues: This amendment adds provisions allowing for the use of a county jail for a detention facility where there is a written agreement between the Department and the county sheriff authorizing such usage.

11) Are there any other amendments pending on this Part? No

12) Statement of Statewide Policy Objectives (if applicable): This rulemaking does not create or expand a State mandate.

13) Information and questions regarding these amendments shall be directed to:

Susan Weir, Bureau Chief
Bureau of Administrative Rules and Procedures
Department of Human Services
100 South Grand Avenue East
Harris Building 3rd Floor
Springfield, Illinois 62762
Telephone number: (217) 785-9772

DEPARTMENT OF HUMAN SERVICES
NOTICE OF EMERGENCY AMENDMENT

If because of physical disability you are unable to put comments into writing, you may make them orally to the person listed above.

The full text of the emergency amendment begins on the next page.

DEPARTMENT OF HUMAN SERVICES

NOTICE OF EMERGENCY AMENDMENT

TITLE 59: MENTAL HEALTH
CHAPTER I: DEPARTMENT OF HUMAN SERVICES

PART 299
SEXUALLY VIOLENT PERSONS

SUBPART A: GENERAL PROVISIONS

Section
299.100 Purpose
299.110 Incorporation by Reference
299.120 Definitions
299.130 Records

SUBPART B: DETENTION AND EVALUATION

Section
299.200 Detention Facility
299.210 EMERGENCY
299.220 Temporary Detention
299.230 Evaluator Standards
299.240 Evaluation

SUBPART C: SECURE RESIDENTIAL

Section
299.300 Secure Residential Facility
299.310 Treatment
299.320 Periodic Re-evaluation
299.330 Rights
299.340 Medical Care
299.350 Security

SUBPART D: CONDITIONAL RELEASE

Section
299.400 Plans
299.410 Conditional Release Orders
299.420 Monitoring
299.430 Revocation

SUBPART E: NOTIFICATION OF VICTIMS

Section
299.500 Notification of Victims

SUBPART F: RESIDENT BEHAVIOR MANAGEMENT SYSTEM

DEPARTMENT OF HUMAN SERVICES

NOTICE OF EMERGENCY AMENDMENT

Section
299.600 Resident Behavior Management System
299.610 Violations of Criminal Law
299.620 Applicability
299.630 Rule violation
299.640 Preparation of Incident Reports
299.650 Temporary Assignment to Secure Management Status
299.660 Review of Incident Reports
299.670 Consequences for Rule Violation
299.680 Restitution Procedures
299.690 Placement in Secure Management Status
299.700 Secure Management Status Confinement Standards

SUBPART G: RESIDENT GRIEVANCES

Section
299.800 Filing of Grievances
299.810 Grievance Examiner
299.820 Grievance Procedures
299.830 Emergency Procedures
299.840 Appeals
299.850 Records

SUBPART H: EVALUATION AND RESEARCH

Section
299.900 Program Evaluation
299.910 Research
299.920 Requirements for Submitting Research Proposals
299.930 Criteria for Approval or Denial of Research Proposals
299.940 Requirements for Conducting Research Projects

APPENDIX A Rule Violations

AUTHORITY: Implementing and authorized by the Sexually Violent Persons Commitment Act (725 ILCS 20/).

SOURCE: Adopted by emergency rulemaking at 22 Ill. Reg. 19606, effective October 26, 1998, for a maximum of 150 days; adopted at 23 Ill. Reg. 4231, effective March 23, 1999; emergency amendment at 23 Ill. Reg. _____, effective November 10, 1999, for a maximum of 150 days.

SUBPART B: DETENTION AND EVALUATION

Section 299.200 Detention Facility

EMERGENCY

The Department may utilize a secure residential facility as a detention

DEPARTMENT OF HUMAN SERVICES

NOTICE OF EMERGENCY AMENDMENT

facility. To the extent possible considering operational, programmatic and security needs, detained persons shall be kept separate from committed persons. The Department also approves all Illinois Department of Corrections correctional facilities for the detention of individuals until they complete any term of imprisonment imposed for a criminal conviction or adjudication of delinquency. While in the Department of Corrections, the Department of Corrections remains responsible for their care and custody. The Department also approves the use of a county jail for a detention facility where there is a written agreement between the Department and the county sheriff authorizing such usage.

(Source: Amended by emergency rulemaking at 24 Ill. Reg. 14038, effective November 10, 1999, for a maximum of 150 days)

DEPARTMENT OF REVENUE

NOTICE OF PUBLIC INFORMATION

1999 SECOND QUARTER SUNSHINE INDEX

1. Statute requiring agency to publish information concerning Private Letter Rulings in the *Illinois Register*:

Name of Act: Illinois Department of Revenue Sunshine Act
Citation: 20 ILCS 2515/1 et seq.

2. Summary of information:

Index of Department of Revenue income tax Private Letter Rulings and General Information Letters issued for the Second Quarter of 1999. Private letter rulings are issued by the Department in response to specific taxpayer inquiries concerning the application of a tax statute or rule to a particular fact situation. Private letter rulings are binding on the Department only as to the taxpayer who is the subject of the request for ruling. (See 86 Ill. Adm. Code 1200.110) General information letters are issued by the Department in response to written inquiries from taxpayers, taxpayer representatives, business, trade, industrial associations or similar groups. General information letters contain general discussions of tax principles or applications. General information letters are designed to provide general background information on topics of interest to taxpayers. General information letters do not constitute statements of agency policy that apply, interpret, or prescribe tax laws administered by the Department. *General information letters may not be relied upon by taxpayers in taking positions with reference to tax issues and create no rights for taxpayers under the Taxpayers' Bill of Rights Act.* (See 86 Ill. Adm. Code 1200.120)

The letters are listed numerically, are identified as either a General Information Letter or a Private Letter Ruling and are summarized with a brief synopsis under the following subjects:

Addition Modifications	Property Factor
Bond Premium Amortization	Sales Factor
Dividends	Transportation Services
Interest	Other Rulings
Net Operating Loss	Assessment
Zero Coupon Bonds	(Not Included Above)
Other Rulings	Bankruptcy
(Not Included Above)	Base Income
Administrative Review	(Also See Addition Modifi-
Allocation	cations, Fringe Benefits,
(For Alternative Apportionment	Subtraction Modifications)
Rulings, See that heading)	Books and Records
Alternative Apportionment	Bulk Sales: See Sales
Amnesty	Outside the Ordinary Course
Apportionment	of Business (Bulk Sales)

DEPARTMENT OF REVENUE

NOTICE OF PUBLIC INFORMATION

1999 SECOND QUARTER SUNSHINE INDEX

Financial Organizations
Insurance Companies
Payroll Factor
(Also See Subtraction Modifications
- Valuation Limitations)
Check Off Funds
Circuit Breaker
Claims for Refund: See Refunds
Collection
Combined Unitary Return
(Also See Unitary)
Commercial Domicile
Compensations
Composite Returns
Confidentiality
Credits
Coal Research and Utilization
Credit for Replacement Tax
Paid
Credit for Residential Real
Property Taxes
Enterprize Zone Investment
Foreign Tax
High Impact Business
Investment
Jobs Tax
Replacement Tax Investment
Research and Development
Training Expense
Other Rulings
(Not Included Above)
Deficiencies
Definitions
Domestic International Sales
Corporations (DISCs)
Elections: See Combined
Unitary Return, Extensions,
Unitary
Enterprize Zones
(Also See Credits, Subtraction
Modifications)
Erroneous Refund: See Refunds
Estates
Estimated Tax

Business Income
Capital Gains (Losses)
Farmers: See Estimated Tax
Federal Returns
Fiduciaries
Financial Organizations: See
Apportionment
Foreclosure
Foreign Sales Corporations
(FSC's)
Foreign Tax: See Credits
Foreign Trade Zones: See
Subtraction Modifications,
Credits--Jobs Tax
Forms
Fraud: See Penalties
Fringe Benefits
IRC S125 "Cafeteria" Plans
IRC S401(k) Plans
Other Rulings (Not Included
Above)
Gain (Loss): See Capital Gains
(Losses): Valuation Limitation
Information Reports
Insurance Companies: See Apport-
tionment
Interest Income
(Also See Addition Modifications,
Subtraction Modifications)
Interest on Refunds and Deficiencies
IRC S338
Jeopardy: See Assessment
Judicial Review
Liens
Limited Liability Companies
Lottery
Military
(Also See Subtraction Modifications
Miscellaneous
Modification Addition: See Addition
Modifications
Modification Subtraction: See Sub-
traction Modifications
Mutual Funds: See Subtraction Modi-

DEPARTMENT OF REVENUE

NOTICE OF PUBLIC INFORMATION

1999 SECOND QUARTER SUNSHINE INDEX

Exempt Organizations
Extensions
Failure to File: See Penalties
Failure to Pay: See Penalties
(Also See Base Income, Capital
Gains (Losses), Combined Unitary
Returns, Net Operating Loss and Net
Operating Loss Deduction)
Loss Deduction
Net Operating Loss and Net Operating
Loss: See Public Law 86-272/Nexus
Nonbusiness Income
Nonresidents: See
Residency/Nonresidency
Notice and Demand: See Notices
Notices
Nuclear Decommissioning
Trusts
Overpayments: See Refunds
Partnerships
Payments:
Payroll Factor: See Apportionment
Penalties
Failure to File (IITA S1001)
Failure to File Withholding
Returns (IITA S1004)
Failure to Pay (IITA S1002)
Failure to Pay Estimated Tax
(IITA S804)
Fraud (IITA S1002)
Reasonable Cause (IITA S1001)
Underpayment of Tax (IITA S1005)
Other Rulings
(Not Included Above)
Pensions
(Also See Subtraction Modifications)
Political Organizations
Professional Athletes
Property Tax: See Apportionment
Property Tax: See Subtraction Modi-
fications
Protect
Public Law 86-272/Nexus
Rate of Tax
Real Estate Investment Trusts

fications
Net Income (Loss) and Net Loss
Deduction (IITA S207)
Other Rulings
(Not Included Above)
Regulated Investment Companies
Replacement Tax
Requirements of Requests for
General Information Letters
Requirements of Requests for
Private Letter Rulings
Residency/Nonresidency
Returns
(For Combined Unitary Return and
Composite Return Rulings, See
Those Headings)
Amended Returns
Due Dates
Requirements to File
Short Period Returns
Other Rulings
(Not Included Above)
S Corporations
Sales Factor: See Apportionment
Sales Outside the Ordinary Course
of Business (Bulk Sales)
Seizure
Separate Accounting: See Alternative
Apportionment
Signature
Specific Accounting
Statute of Limitations: See Assess-
ment, Collection, Deficiencies
Refunds
Subtraction F Income: See Sub-
traction Modifications
Subtraction Modifications
Subtraction Modifications
Bond Premium Amortization
Enterprise and Foreign Trade
Zones
Illinois Tax Refund
Interest on U.S. Government Obli-
gations

DEPARTMENT OF REVENUE

NOTICE OF PUBLIC INFORMATION

1999 SECOND QUARTER SUNSHINE INDEX

Reasonable Cause: See Penalties
 Refunds (Also See Subtraction Modifi- Military
 cations) Money Market Mutual Funds
 Unitary
 (Also See Combined Unitary Return)
 Qualified Pension Plans
 U.S. Government Obligations: See
 Real Estate Taxes Subtraction Modifications
 Subpart F Income Valuation Limitation: See Sub-
 Transportation Services traction Modifications
 Valuation Limitation Tractor Modifications
 Other Rulings Voluntary Disclosure Agreements
 (Not Included Above) Waiver on Assessments: See Assess-
 Taxability in Other States ment
 Taxable year Withholding
 Transferees Employee Benefits
 Exemptions
 (Also See Sales Outside the Ordinary Personal Service Contracts
 Course of Business (Bulk Sales)) (ITRA S3405.2)
 Transportation Services: See Appor-
 tionment Reciprocal Agreements
 Other Rulings
 Trusts (Not Included Above)
 Uniform Penalty and
 Interest Act

Copies of the ruling letters themselves are available for inspection and may be purchased for a minimum of \$1.00 per opinion plus 50 cents per page for each page over one. Copies of the ruling letters may be downloaded free of charge from the Department's World Wide Web site at www.revenue.state.il.us.

The indexes of Income Tax letter rulings for 1990, 1991, 1992, 1993, 1994, 1995, and 1996 are available for \$3.00. A cumulative Income Tax Sunshine Index of 1981 through 1989 letter rulings may be purchased for \$4.00.

3. Name and address of person to contact concerning this information:

Margaret Forth
 Legal Services Office
 101 West Jefferson Street
 Springfield, Illinois 62794
 217/782-6996

DEPARTMENT OF REVENUE

NOTICE OF PUBLIC INFORMATION

1999 THIRD QUARTER SUNSHINE INDEX

ALTERNATIVE APPOINTMENT

IT 99-0067-GIL 07/27/1999 General Information Letter: Mere statement of how separate accounting reaches a tax result different from statutory apportionment method is insufficient to grant petition to use alternative method of apportionment.

IT 99-0071-GIL 09/08/1999 General Information Letter: Unsupported statement that separate accounting more accurately reflects business activities in Illinois is insufficient to grant petition to use separate accounting.

IT 99-0078-GIL 09/21/1999 General Information Letter: Unsupported statement that separate accounting more accurately reflects business activities in Illinois is insufficient to grant petition to use separate accounting.

BUSINESS INCOME

IT 99-0005-PLR 07/12/1999 Private Letter Ruling: Private Letter Ruling IT 92-0145 partially revoked. Income from covenant not to compete is business income unless clearly classifiable as nonbusiness income.

COMPENSATION

IT 99-0066-GIL 07/06/1999 General Information Letter: Principles for determining whether compensation is "paid in this State" for purposes of allocation and withholding.

COMPOSITE RETURNS

IT 99-0007-PLR 08/11/1999 Private Letter Ruling: Petition is granted to include Illinois resident shareholder in composite return filed by Subchapter S corporation.

ESTATES

IT 99-0072-GIL 09/14/1999 General Information Letter: A trust

DEPARTMENT OF REVENUE

NOTICE OF PUBLIC INFORMATION

1999 THIRD QUARTER SUNSHINE INDEX

which has elected under IRC Section 645 to be treated as part of an estate is also part of the estate for Illinois income tax purposes.

EXEMPT ORGANIZATIONS

IT 99-0080-GIL 09/27/1999 General Information Letter: Organizations exempt under IRC Section 501(a) are subject to Illinois income tax and have return filing requirements only if they have unrelated business taxable income.

EXEMPTIONS

IT 99-0068-GIL 08/02/1999 General Information Letter: An Illinois income tax exemption is allowed for a foster child if an exemption is allowed for that child under the Internal Revenue Code.

INFORMATION REPORTS

IT 99-0070-GIL 08/19/1999 General Information Letter: Information reports for payments of certain rents and royalties, payments under certain contracts for personal services and payments of certain prizes and awards need not be filed with the Department of Revenue, but must be maintained for review by the Department.

IT 99-0079-GIL 09/24/1999 General Information Letter: Information reports do not need to be filed with the Department of Revenue.

IT 99-0081-GIL 09/30/1999 General Information Letter: Information reports do not need to be filed with the Department of Revenue.

PUBLIC LAW 86-272/NEXUS

IT 99-0073-GIL 09/16/1999 General Information Letter: Taxpayer providing marketing services is not protected by Public Law 86-272.

DEPARTMENT OF REVENUE

NOTICE OF PUBLIC INFORMATION

1999 THIRD QUARTER SUNSHINE INDEX

REFUNDS - STATUTE OF LIMITATIONS

IT 99-0006-PILR 07/30/1999 Private Letter Ruling: Private Letter Ruling IT 95-0173 revoked. Losses incurred in years for which the statute of limitations for refund claims has expired may be generally be adjusted as necessary for proper computation of net loss carryforwards to open years.

RETURNS - REQUIREMENTS TO FILE

IT 99-0074-GIL 09/16/1999 General Information Letter: IITA Section 502(a)(2) requires a corporation qualified to do business in Illinois to file an income tax return even if it has no liability.

SUBTRACTION MODIFICATIONS - PENSIONS

IT 99-0076-GIL 09/20/1999 General Information Letter: Military retirement pay is not subject to Illinois income tax.

IT 99-0077-GIL 09/20/1999 General Information Letter: Military retirement pay is not subject to Illinois income tax.

WITHHOLDING - OTHER RULINGS

IT 99-0069-GIL 08/12/1999 General Information Letter: An employer maintaining a place of business in Illinois is required to withhold income tax from compensation paid in this State.

IT 99-0075-GIL 09/16/1999 General Information Letter: There have been no substantial changes to the withholding requirements in the past year.

DEPARTMENT OF REVENUE

NOTICE OF PUBLIC INFORMATION

1. Statute requiring agency to publish information concerning Private Letter Rulings in the *Illinois Register*:

Name of Act: Illinois Department of Revenue Sunshine Act

Citation: 20 ILCS 2515/1

2. Summary of information:

Index of Department of Revenue sales tax Private Letter Rulings and General Information Letters issued for the First Quarter of 1999. Private letter rulings are issued by the Department in response to specific taxpayer inquiries concerning the application of a tax statute or rule to a particular fact situation. Private letter rulings are binding on the Department only as to the taxpayer who is the subject of the request for ruling. (See 86 Ill. Adm. Code 1200.110) General information letters are issued by the Department in response to written inquiries from taxpayers, taxpayer representatives, business, trade, industrial associations or similar groups. General information letters contain general discussions of tax principles or applications. General information letters are designed to provide general background information on topics of interest to taxpayers. General information letters do not constitute statements of agency policy that apply, interpret, or prescribe tax laws administered by the Department. General information letters may not be relied upon by taxpayers in taking positions with reference to tax issues and create no rights for taxpayers under the taxpayers' Bill of Rights Act. (See 86 Ill. Adm. Code 1200.120)

The letters are listed numerically, are identified as either a General Information letter or a Private Letter Ruling and are summarized with a brief synopsis under the following subjects:

Agents	Computer Software
Agricultural Producers and Products	Construction Contractors
Assessments	Cooperative Associations
Automobile Renting Tax	Delivery Charges
Bingo	Distillation Machinery
Books and Records	Drug Tax Stamps
Bulk Sales	Drugs
C.O.A.D.	Enterprise Zones
Certificate of Registration	Exempt Organizations
Charitable Games	Farm Machinery & Equipment
Cigarette Tax	Federal Excise Tax
Claims for Credit	Financial Institutions
Coal Fueled Devices	Food
Coal Mining Equipment	Food, Drugs & Medical Appliances
Coins & Precious Metals	Governmental Bodies
	Graphic Arts
	Gross Receipts
	High Impact Business
	Hotel Operators' Tax
	Interest
	Interstate Commerce
	Itinerant Vendors
	Invested Capital Tax
	Leasing
	Liquor Tax
	Local Taxes
	Mandatory Service Charges
	Manufacturer's Purchase Credit
	Manufacturers
	Manufacturing Machinery & Equipment
	Medical Appliances
	Miscellaneous
	Motor Fuel Tax
	Motor Vehicles
	Newsprint & Ink
	Nexus
	Nonprofit Institutions
	Occasional Sale
	Oil Field Equipment
	Penalties
	Pollution Control Facilities
	Prepaid Sales Tax
	Products of Photoprocessing
	Property Tax
	Public Utility Taxes
	Real Estate Transfer Tax
	Repairs

DEPARTMENT OF REVENUE

NOTICE OF PUBLIC INFORMATION

DEPARTMENT OF REVENUE

NOTICE OF PUBLIC INFORMATION

Replacement Vehicle Tax
Request for Information
Returns
Rolling Stock Exemption
Sale at Retail
Sale for Resale
Sale of Service
Service Occupation Tax
Signature
Special Order
Statute of Limitations
Tax Collection
Tax Increment Financing
Tax Rate
Telecommunications Excise Tax
Temporary Storage
Tire User Fee
Trade-Ins
Use Tax
Vehicle Use Tax
Vendors

DEPARTMENT OF REVENUE

NOTICE OF PUBLIC INFORMATION

1999 THIRD QUARTER SUNSHINE INDEX

BINGO

ST 99-0274-GIL 09/07/1999 The Bingo License and Tax Act ("Act") (230 ILCS 25/1 et seq.) requires that any bona fide religious, charitable, labor, fraternal, youth athletic, senior citizen, educational, or veterans' organization organized in Illinois be licensed in order to conduct bingo games. (This is a GIL).

BULK SALES

ST 99-0284-GIL 09/22/1999 Special procedures exist for the successor to minimize exposure from the predecessor. These procedures are described in subparts (a)(4) and (b) of 86 Ill. Adm. Code 130.1701. The notice of sale/purchase of business assets must be reported to the Department on Form NUC-542A no later than 10 days after the sale or transfer. (This is a GIL).

CIGARETTE TAX

ST 99-0228-GIL 07/21/1999 Under the Cigarette Tax Act, it is unlawful for any person to engage in the business as a distributor of cigarettes in this State without first having obtained a license or permit from the Department. Except when the applicant is the manufacturer, no distributor's license shall be issued to an applicant unless he presents the Department with satisfactory proof in writing that he will be able to buy cigarettes directly from at least 3 major cigarette manufacturers. See 86 Ill. Adm. Code 440.50. (This is a GIL).

ST 99-0229-GIL

07/21/1999 Under the Cigarette Tax Act, it is unlawful for any person to engage in the business as a distributor of cigarettes in this State without first having obtained a license or permit from the Department. Except when the applicant is the manufacturer, no distributor's license shall be issued to an applicant unless he presents the Department with satisfactory proof in writing that he will be able to buy cigarettes directly from at least 3 major cigarette manufacturers. See 86 Ill. Adm. Code 440.50. (This is a GIL).

DEPARTMENT OF REVENUE

NOTICE OF PUBLIC INFORMATION

1999 THIRD QUARTER SUNSHINE INDEX

COMPUTER SOFTWARE

ST 99-0275-GIL 09/09/1999 Illinois law imposes Retailers' Occupation Tax (sales tax) upon persons who sell computer software at retail. Computer software means a set of statements, data, or instructions to be used directly or indirectly in a computer in order to bring about a certain result in any form in which those statements, data, or instructions may be embodied, transmitted, or fixed, by any method now known or hereafter developed, regardless of whether the statements, data, or instructions are capable of being perceived by or communicated to humans, and includes prewritten or canned software that is held for repeated sale or lease, and all associated documentation and materials, if any, whether contained on magnetic tapes, discs, cards, or other devices or media (35 ILCS 120/2-23). (This is a GIL).

CONSTRUCTION CONTRACTORS

ST 99-0217-GIL 07/13/1999 Construction contractors that make improvements to real estate by taking materials off the market and permanently affixing them to real estate owe Use Tax on the cost price of those materials. See 86 Ill. Adm. Code 130.2075. (This is a GIL).

ST 99-0262-GIL 08/26/1999 The specific tax liability of modular or manufactured home dealers depends upon whether they act as retailers or construction contractors in their transactions. See 86 Ill. Adm. Code 130.2075. (This is a GIL).

DELIVERY CHARGES

ST 99-0218-GIL 07/13/1999 In general, shipping and handling or delivery charges are includable in the gross receipts subject to tax unless the buyer and seller agree upon such charges separately from the selling price of the tangible personal property which is sold. In

DEPARTMENT OF REVENUE

NOTICE OF PUBLIC INFORMATION

1999 THIRD QUARTER SUNSHINE INDEX

addition, such charges must be reflective of the costs of shipping and delivery. To the extent that these charges exceed the costs of shipping, they are subject to tax. See 86 Ill. Adm. Code 130.415. (This is a GIL).

ST 99-0264-GIL 08/30/1999 Charges for shipping are gross receipts subject to ROT when they are part of the selling price of the tangible personal property being sold. See, 86 Ill. Adm. Code 130.415. (This is a GIL).

DRUGS

ST 99-0299-GIL 09/30/1999 A medicine or drug is "any pill, powder, potion, salve, or other preparation intended by the manufacturer for human use and which purports on the label to have medicinal qualities." See 86 Ill. Adm. Code 130.310. (This is a GIL).

ELECTRICITY EXCISE TAX

ST 99-0230-GIL 07/22/1999 The Electricity Excise Tax Law, effective August 1, 1998, imposes a tax upon the privilege of using in this State electricity purchased for use or consumption and not for resale, other than by municipal corporations owning and operating a local transportation system for public service. See 35 ILCS 640/1 et seq. (This is a GIL).

ENTERPRISE ZONES

ST 99-0028-PLR 07/26/1999 The enterprise zone building materials exemption allows retailers located in the municipality or unincorporated area of a county that established an enterprise zone to make tax-free sales of building materials that will be incorporated into real estate located in the enterprise zone. See 86 Ill. Adm. Code 130.1951. (This is a PLR).

ST 99-0030-PLR 09/02/1999 The enterprise zone building materials exemption allows retailers located in the municipality or unincorporated area of a county that

DEPARTMENT OF REVENUE

NOTICE OF PUBLIC INFORMATION

1999 THIRD QUARTER SUNSHINE INDEX

established an enterprise zone to make tax-free sales of building materials that will be incorporated into real estate located in the enterprise zone. See 86 Ill. Adm. Code 130.1951. (This is a PLR).

EXEMPT ORGANIZATIONS

ST 99-0215-GIL 07/13/1999 Organizations that have secured tax exemption identification numbers from the Department are exempt from Use Tax when purchasing tangible personal property for use in furtherance of organizational purposes, and retailers do not incur Retailers' Occupation Tax on such sales. It is important to note that only sales of tangible personal property invoiced to and paid by the organization itself are exempt, and sales to individual members of the organization are taxable. See 86 Ill. Adm. Code 130.2007. (This is a GIL).

ST 99-0239-GIL

07/26/1999 Governmental units incur Retailers' Occupation Tax liability when selling tangible personal property to the public for use or consumption. The only exception is the sale of an item of tangible personal property by a governmental unit in the performance of its governmental function. See 86 Ill. Adm. Code 130.2055. (This is a GIL).

ST 99-0286-GIL

09/23/1999 Organizations that qualify as exclusively religious, charitable, or educational can apply to the Illinois Department of Revenue to obtain tax exemption identification (an "E" number) numbers. These numbers establish that the Department recognizes said organizations as exempt from incurring Use Tax when purchasing tangible personal property in furtherance of their organizational purposes. See 86 Ill. Adm. Code 130.2007. (This is a GIL).

FARM MACHINERY & EQUIPMENT

ST 99-0267-GIL 09/01/1999 This letter describes some of the items that qualify for the Farm Machinery & Equipment Exemption. See 111. Adm. Code 130.305. (This is a GIL).

DEPARTMENT OF REVENUE

NOTICE OF PUBLIC INFORMATION

1999 THIRD QUARTER SUNSHINE INDEX

ST 99-0268-GIL 09/01/1999 This letter rescinds part of letter tuling, ST 90-0414, concerning whether ear tags used to identify livestock can qualify for the Farm Machinery & Equipment Exemption. See 86 Ill. Adm. Code 130.305. (This is a GIL).

ST 99-0270-GIL 09/03/1999 Gross receipts from proceeds from the sale of semen used for artificial insemination of livestock for direct agricultural production are exempt from taxation. 35 ICS 120/2-5(26) (1996 State Bar Edition). (This is a GIL).

ST 99-0279-GIL 09/17/1999 Consumable supplies do not qualify for exemption on the basis of the Farm Machinery & Equipment exemption. See 86 Ill. Adm. Code 130.305(k). (This is a GIL).

ST 99-0280-GIL 09/17/1999 Even though sales may be at retail, the Illinois Retailers' Occupation Tax does not apply to sales of machinery and equipment used primarily in production agriculture or in State or federal agricultural programs. See 86 Ill. Adm. Code 130.305. (This is a GIL).

FOOD

ST 99-0250-GIL 07/29/1999 Food that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks, and food which has been prepared for immediate consumption), and prescription and non-prescription medicines, drugs, and various medical appliances are taxed at the State rate of 1% plus applicable local taxes. See 86 Ill. Adm. Code 130.310. (This is a GIL).

ST 99-0288-GIL 09/24/1999 Food is defined as any solid, liquid, powder or item intended by the seller primarily for human internal consumption, whether simple, compound or mixed, including foods such as condiments, spices, seasonings, vitamins, bottled water and ice. See 86 Ill. Adm. Code 130.310. (This is a GIL).

FOOD, DRUGS & MEDICAL APPLIANCES

DEPARTMENT OF REVENUE

NOTICE OF PUBLIC INFORMATION

1999 THIRD QUARTER SUNSHINE INDEX

ST 99-0244-GIL 07/27/1999 Generally, if vitamins or dietary supplements are intended by the manufacturer for human use and purport on the label to have medicinal qualities, such vitamins or dietary supplements are considered to be drugs and are taxed at the low rate of tax. However, since not many vitamins or dietary supplements are likely to have medicinal claims, the vitamins may be considered to be a food. See Section 130.310 (b)(1).

ST 99-0289-GIL 09/24/1999 A medicine or drug is "any pill, powder, potion, salve, or other preparation intended by the manufacturer for human use and which purports on the label to have medicinal qualities." See 86 Ill. Adm. Code 130.310. (This is a GIL).

ST 99-0290-GIL 09/24/1999 A medicine or drug is "any pill, powder, potion, salve, or other preparation intended by the manufacturer for human use and which purports on the label to have medicinal qualities." See 86 Ill. Adm. Code 130.310. (This is a GIL).

ST 99-0294-GIL 09/27/1999 A medicine or drug is "any pill, powder, potion, salve, or other preparation intended by the manufacturer for human use and which purports on the label to have medicinal qualities." See 86 Ill. Adm. Code 130.310. (This is a GIL).

ST 99-0297-GIL 09/29/1999 A medicine or drug is "any pill, powder, potion, salve, or other preparation intended by the manufacturer for human use and which purports on the label to have medicinal qualities." See 86 Ill. Adm. Code 130.310. (This is a GIL).

GOVERNMENTAL BODIES

ST 99-0287-GIL 09/24/1999 Pursuant to 86 Ill. Adm. Code 130.2080 sales of tangible personal property made to governmental bodies (federal, State, local, or foreign) are not subject to Retailers' Occupation Tax. (This is a GIL).

GRAPHIC ARTS

DEPARTMENT OF REVENUE

NOTICE OF PUBLIC INFORMATION

1999 THIRD QUARTER SUNSHINE INDEX

ST 99-0033-PIR 09/29/1999 This letter discusses whether a piece of equipment qualifies for the graphic arts exemption. See 35 ILCS 120/2-5(4) and 35 ILCS 120/2-30. (This is a PLR).

GROSS RECEIPTS

ST 99-0214-GIL 07/13/1999 An itemized "into-plane" fee for pumping aviation fuel into aircraft is deductible from gross receipts if it is part of a delivery charge that is agreed to separate and apart from the selling price of the fuel. See 86 Ill. Adm. Code 130.415. (This is a GIL).

ST 99-0235-GIL 07/23/1999 Any payment on the purchase price of an item being sold must be reported as gross receipts for Illinois sales tax purposes when the item that is being sold has been identified to a contract under the standards set forth in Section 2-501 of the Uniform Commercial Code, 810 ILCS 5/2-501 (1996 State Bar Edition). See 86 Ill. Adm. Code 130.430. (This is a GIL).

ST 99-0281-GIL 09/17/1999 As a technical proposition, handling charges represent a retailer's cost of doing business, and are consequently always included in gross charges subject to tax. See 86 Ill. Adm. Code 130.410. (This is a GIL).

ST 99-0283-GIL 09/22/1999 Gross receipts are defined as all the consideration actually received by the seller, except traded-in tangible personal property. See 86 Ill. Adm. Code 130.425. (This is a GIL).

HOTEL OPERATORS' TAX

ST 99-0249-GIL 07/29/1999 The Hotel Operators' Occupation Tax Act does not include any provision for the exemption of exclusively religious, charitable, or educational organizations, or for governments or their agencies. See 86 Ill. Adm. Code 480.101. (This is a GIL).

ST 99-0272-GIL 09/07/1999 The Hotel Operators' Occupation Tax Act

DEPARTMENT OF REVENUE

NOTICE OF PUBLIC INFORMATION

1999 THIRD QUARTER SUNSHINE INDEX

imposes a tax upon persons engaged in the business of renting, leasing or letting rooms in a hotel. See 86 Ill. Adm. Code 480.104. (This is a GIL).

INTERSTATE COMMERCE

ST 99-0252-GIL 07/30/1999 A sale is taxable even though a purchaser that receives physical possession of the property in this State, transports or sends the property out of this State for use outside the State or for use in the conduct of interstate commerce. See 86 Ill. Adm. Code 130.605(a)(2). (This is a GIL).

LEASING

ST 99-0032-PLR 09/07/1999 The leasing of tangible personal property by persons who are primarily engaged in the business of selling such property at retail is within the interim use exemption if that property is carried as inventory on the books of the retailer or is otherwise available for sale during the lease period. See 86 Ill. Adm. Code 150.306. (This is a PLR).

ST 99-0210-GIL 07/12/1999 This letter discusses the taxation of excess mileage, wear & tear, cancellation, and other administrative fees in leasing situations. See 86 Ill. Adm. Code 130.220. (This is a GIL).

ST 99-0238-GIL 07/26/1999 This letter answers a number of questions concerning the taxation of different lease charges and fees. See 86 Ill. Adm. Code 130.220. (This is a GIL).

ST 99-0261-GIL 08/26/1999 In determining whether agreements with fixed purchase options are conditional sales or true leases, the Department would look to see if the agreement also contained language that guaranteed that the equipment was sold at the end of the term. See 86 Ill. Adm. Code 130.2010. (This is a GIL).

ST 99-0276-GIL 09/13/1999 The State of Illinois taxes leases differently for Retailers' Occupation Tax and Use Tax purposes than the majority of other states. See 86 Ill. Adm. Code 130.220. (This is a GIL).

DEPARTMENT OF REVENUE

NOTICE OF PUBLIC INFORMATION

1999 THIRD QUARTER SUNSHINE INDEX

ST 99-0277-GIL 09/15/1999 The State of Illinois taxes leases differently for Retailers' Occupation Tax and Use Tax purposes than the majority of other states. See 86 Ill. Adm. Code 130.220. (This is a GIL).

ST 99-0285-GIL 09/27/1999 Lessors of tangible personal property under true leases in Illinois are deemed end users of the property to be leased. As end users of tangible personal property located in Illinois, lessors owe Use Tax on their cost price of such property. See 86 Ill. Adm. Code 130.220. (This is a GIL).

LOCAL TAXES

ST 99-0247-GIL 07/29/1999 If a purchase order is accepted in a jurisdiction that imposes a local tax, that tax will be incurred. See 86 Ill. Adm. Code 270.115. (This is a GIL).

ST 99-0260-GIL 08/25/1999 The most important element of selling is the seller's acceptance of the purchase order. Consequently, if a purchase order is accepted in a jurisdiction that imposes a local tax, that tax will be incurred. Please see 86 Ill. Adm. Code 270.115 (This is a GIL).

MANUFACTURER'S PURCHASE CREDIT

ST 99-0278-GIL 09/17/1999 The Manufacturer's Purchase Credit may be used to satisfy Use Tax or Service Use Tax liability incurred on the purchase of qualifying production related tangible personal property. See 86 Ill. Admin. Code 130.331. (This is a GIL).

MANUFACTURING MACHINERY & EQUIPMENT

ST 99-0216-GIL 07/13/1999 This letter discusses application of the manufacturing machinery and equipment exemption to CAD/CAM systems. See 86 Ill. Adm. Code 130.330. (This is a GIL).

ST 99-0240-GIL 07/26/1999 Gloves do not qualify for the

DEPARTMENT OF REVENUE

NOTICE OF PUBLIC INFORMATION

1999 THIRD QUARTER SUNSHINE INDEX

Manufacturing Machinery and Equipment Exemption. See 86 Ill. Adm. Code 130.330. (This is a GIL.)

ST 99-0246-GIL

07/29/1999 Asphalt manufacturing equipment does not qualify for the Manufacturing Machinery and Equipment Exemption unless that machinery and equipment is used primarily (over 50 percent of the time) in the manufacturing of asphalt for wholesale or retail sale. Asphalt manufacturing equipment used to manufacture asphalt which the owner primarily will use to satisfy his own obligations under a construction contract does not qualify for the exemption. See 86 Ill. Adm. Code 130.330. (This is a GIL.)

ST 99-0258-GIL

08/03/1999 Machinery and equipment used primarily (over 50% of the time) in the manufacturing or assembling of tangible personal property for wholesale or retail sale or lease are exempt from Retailers' Occupation Tax. Supplies, such as consumables, do not qualify for the manufacturing machinery and equipment exemption. See 86 Ill. Adm. Code 130.330. (This is a GIL.)

ST 99-0291-GIL

09/27/1999 Under the Retailers' Occupation Tax Act, the manufacturing machinery and equipment exemption is available for machinery and equipment used primarily (over 50% of the time) in the manufacturing or assembling of tangible personal property for wholesale or retail sale or lease. See 86 Ill. Adm. Code 130.330. (This is a GIL.)

ST 99-0293-GIL

09/27/1999 Under the Retailers' Occupation Tax Act, the manufacturing machinery and equipment exemption is available for machinery and equipment used primarily (over 50% of the time) in the manufacturing or assembling of tangible personal property for wholesale or retail sale or lease. See 86 Ill. Adm. Code 130.330. (This is a GIL.)

ST 99-0296-GIL

09/29/1999 Under the Retailers' Occupation Tax Act, the manufacturing machinery and equipment exemption is available for machinery and equipment used primarily (over 50% of the time) in the manufacturing or assembling of tangible personal property for wholesale or retail sale or lease. See 86 Ill. Adm.

DEPARTMENT OF REVENUE

NOTICE OF PUBLIC INFORMATION

1999 THIRD QUARTER SUNSHINE INDEX

Code 130.330. (This is a GIL.)

ST 99-0300-GIL 09/30/1999 Retailers' Occupation Tax does not apply to sales of machinery and equipment used primarily (over 50% of the time) in the manufacturing or assembling of tangible personal property for wholesale or retail sale or lease. See 86 Ill. Adm. Code 130.330. (This is a GIL.)

MEDICAL APPLIANCES

ST 99-0269-GIL 09/02/1999 Medicines and medical appliances are not taxed at the normal rate of 6.25%. These items are taxed at a lower rate of 1%. See the enclosed copy of 86 Ill. Adm. Code 130.310. (This is a GIL.)

ST 99-0295-GIL 09/29/1999 A medical appliance is defined as an item that is intended by its manufacturer for use in directly substituting for a malfunctioning part of the body. See 86 Ill. Adm. Code 130.310(c). (This is a GIL.)

MISCELLANEOUS

ST 99-0027-PLR 07/26/1999 Private Letter Rulings must contain all information listed at 2 Ill. Reg. 1200.110. (This is a PLR.)

ST 99-0223-GIL 07/13/1999 This letter responds to an annual survey. See 86 Ill. Adm. Code 130.101. (This is a GIL.)

ST 99-0226-GIL 07/14/1999 This letter responds to a questionnaire. (This is a GIL.)

ST 99-0301-GIL 08/20/1999 This letter discusses taxation of electronic commerce transactions. See 86 Ill. Adm. Code 130.1935. (This is a GIL.)

NEXUS

ST 99-0031-PLR 09/03/1999 A "retailer maintaining a place of business in Illinois" as that term is defined in 86 Ill. Adm. Code 150.201(i), enclosed, is required to

DEPARTMENT OF REVENUE

NOTICE OF PUBLIC INFORMATION

1999 THIRD QUARTER SUNSHINE INDEX

register with the State as an Illinois Use Tax collector. See 86 Ill. Adm. Code 150.801 (This is a PCR).

ST 99-0224-GIL

07/14/1999 An Illinois retailer is one who either accepts purchase orders in the State of Illinois or maintains an inventory in Illinois and fills Illinois orders from that inventory. The Illinois retailer is liable for Retailers' Occupation Tax on gross receipts from sales and must collect the corresponding Use Tax incurred by purchasers. (This is a GIL).

ST 99-0225-GIL

07/14/1999 An Illinois retailer is one who either accepts purchase orders in the State of Illinois or maintains an inventory in Illinois and fills Illinois orders from that inventory. The Illinois retailer is liable for Retailers' Occupation Tax on gross receipts from sales and must collect the corresponding Use Tax incurred by purchasers. (This is a GIL).

ST 99-0253-GIL

07/30/1999 A "retailer maintaining a place of business in Illinois" as defined in 86 Ill. Adm. Code 150.201(i), is required to register with the State as an Illinois Use Tax collector. See 86 Ill. Adm. Code 150.801. (This is a GIL).

OIL FIELD EQUIPMENT

ST 99-0248-GIL

07/29/1999 Chemicals used in a water injection system do not qualify for the oil field exploration, drilling, and production equipment exemption. See 86 Ill. Adm. Code 130.345. (This is a GIL).

PENALTIES

ST 99-0266-GIL

09/01/1999 Penalties can only be abated by the Director on recommendation from the Board of Appeals. (This is a GIL.)

POLLUTION CONTROL FACILITIES

DEPARTMENT OF REVENUE

NOTICE OF PUBLIC INFORMATION

1999 THIRD QUARTER SUNSHINE INDEX

ST 99-0026-PLR 07/26/1999 This letter advises whether items used at a landfill qualify for the pollution control facilities exemption. See 86 Ill. Adm. Code 130.335. (This is a PLR.)

ST 99-0243-GIL

07/26/1999 Air cleaners may qualify for the pollution control exemption if their primary purpose is to eliminate, prevent or reduce air pollution. See Section 130.335. (This is a GIL.)

ST 99-0259-GIL

08/10/1999 In general, air and water treatment equipment can qualify for the pollution control exemption so long as their primary purpose is treating or disposing of pollutants in the air or water which if remaining in the air or water without such treatment or disposal, would be offensive to human, plant, or animal life or to property. See the enclosed copy of 86 Ill. Adm. Code 130.335. (This is a GIL).

PUBLIC UTILITY TAXES

ST 99-0237-GIL

07/26/1999 This letter discusses issues regarding Gas Revenue Tax and Electricity Excise Tax. See 86 Ill. Adm. Code 470.101. (This is a GIL).

ST 99-0265-GIL

08/31/1999 The Illinois Department of Revenue does not administer the tax on electricity set forth in the Illinois Municipal Code, 65 ILCS 5/8-11-2. (This is a GIL).

RETURNS

ST 99-0231-GIL

07/22/1999 The Department may approve taxpayers' use of certain computer-generated returns. (This is a GIL).

ST 99-0234-GIL

07/23/1999 In the case of any retailer who ceases to engage in a kind of business which makes him responsible for filing Illinois sales tax returns, such retailer shall file a final return pursuant to 86 Ill. Adm. Code 130.520. (This is a GIL).

DEPARTMENT OF REVENUE

NOTICE OF PUBLIC INFORMATION

1999 THIRD QUARTER SUNSHINE INDEX

ROLLING STOCK EXEMPTION

ST 99-0233-GIL 07/23/1999 The Retailers' Occupation Tax does not apply to sales of tangible personal property to interstate carriers for hire for use as rolling stock moving in interstate commerce or lessors under leases of one year or longer executed or in effect at the time of purchase to interstate carriers for hire for use as rolling stock moving in interstate commerce. See 86 Ill. Adm. Code 130.340. (This is a GIL).

ST 99-0282-GIL 09/21/1999 The Retailers' Occupation Tax Act provides an exemption for tangible personal property sold to interstate carriers for hire for use as rolling stock moving in interstate commerce or to lessors of such interstate carriers. See 35 ILCS 120/2-5(12) and (13) (1996 State Bar Edition). (This is a GIL).

ST 99-0292-GIL 09/27/1999 The Retailers' Occupation Tax Act provides an exemption for tangible personal property sold to interstate carriers for hire for use as rolling stock moving in interstate commerce or to lessors of such interstate carriers. See 35 ILCS 120/2-5(12) and (13) (1996 State Bar Edition). (This is a GIL).

SALE FOR RESALE

ST 99-0245-GIL 07/29/1999 This letter sets forth how a standard drop-shipment transaction is treated in Illinois for Retailers' Occupation Tax and Use Tax purposes. See 86 Ill. Adm. Code 130.1405. (This is a GIL).

ST 99-0254-GIL 07/30/1999 A Certificate of Resale must contain the items of information set out in 86 Ill. Adm. Code 130.1405. (This is a GIL).

ST 99-0273-GIL 09/07/1999 Generally, hotels in Illinois incur a Use Tax liability upon items of tangible personal property, such as toiletries, they purchase for the purpose of supplying to guests, whether these items are automatically placed into the guest rooms or are available at the front desk or lobby area. (See 35 ILCS 105/1 et seq.) (This is a GIL).

DEPARTMENT OF REVENUE

NOTICE OF PUBLIC INFORMATION

1999 THIRD QUARTER SUNSHINE INDEX

SERVICE OCCUPATION TAX

ST 99-0025-PIR 07/13/1999 Under the Service Occupation Tax Act, servicemen are taxed on tangible personal property transferred incident to sales of service in Illinois. See 86 Ill. Adm. Code 140.101. (This is a PIR).

ST 99-0029-PIR 08/30/1999 Under the Service Occupation Tax Act, servicemen are taxed on tangible personal property transferred incident to sales of service. See 86 Ill. Adm. Code 140.101. (This is a PIR).

ST 99-0219-GIL 07/13/1999 Under the Service Occupation Tax Act, servicemen are taxed on tangible personal property transferred incident to sales of service. See 86 Ill. Adm. Code 140.101. (This is a GIL).

ST 99-0236-GIL 07/26/1999 If tangible personal property transferred incident to a sale of service, this will result in either Service Occupation Tax liability or Use Tax liability for the serviceman. See 86 Ill. Adm. Code 140.101. (This is a GIL).

ST 99-0257-GIL 08/03/1999 Under the Service Occupation Tax Act, servicemen are taxed on tangible personal property transferred as an incident to sales of service. See the enclosed copy of 86 Ill. Adm. Code 140.101. (This is a GIL).

TAX INCREMENT FINANCING

ST 99-0213-GIL 07/13/1999 The Department does not enforce violations of the Tax Increment Allocation Redevelopment Act. (This is a GIL).

TELECOMMUNICATIONS EXCISE TAX

ST 99-0212-GIL 07/13/1999 The Telecommunications Excise Tax is imposed upon the act or privilege of originating or receiving intrastate or interstate telecommunications in Illinois at the rate of 7% of the gross charges for such telecommunications purchased at retail from

DEPARTMENT OF REVENUE
NOTICE OF PUBLIC INFORMATION
1999 THIRD QUARTER SUNSHINE INDEX

TEMPORARY STORAGE

ST 99-0298-GIL 09/30/1999 Temporary storage is not applicable in transactions where there is Retailers' Occupation Tax liability because the exemption is limited to situations where the only liability that can be involved is Use Tax. See 86 Ill. Adm. Code 150.310. (This is a GIL).

TRADE-INS

ST 99-0241-GIL 07/26/1999 86 Ill. Adm. Code 130.445(d) states that advanced trade-in credits are not transferable. (This is a GIL).

USE TAX

ST 99-0211-GIL 07/12/1999 A credit for Use Tax is provided for tangible personal property that is acquired outside this State and caused to be brought into this State by a person who has already paid a tax in another State in respect to the sale, purchase, or use of that property, to the extent of the amount of the tax properly due and paid in the other State. See the enclosed copy of 86 Ill. Adm. Code 150.310. (This is a GIL).

ST 99-0221-GIL 07/13/1999 The Use Tax Act imposes a tax upon the privilege of using in this State tangible personal property purchased at retail from a retailer. See 35 ILCS 105/3 (1996 State Bar Edition) (This is a GIL).

ST 99-0232-GIL 07/22/1999 The Use Tax is a privilege tax imposed on the privilege of using, in this State, any kind of tangible personal property that is purchased anywhere at retail from a retailer. See 86 Ill. Adm. Code 150.101. (This is a GIL).

ST 99-0255-GIL 08/02/1999 Retailers are prohibited from advertising or holding out that they will absorb the purchaser's Use Tax obligation. See 86 Ill. Adm. Code 150.515. (This is a GIL.)

ST 99-0256-GIL 08/02/1999 Retailers are prohibited from advertising

DEPARTMENT OF REVENUE
NOTICE OF PUBLIC INFORMATION
1999 THIRD QUARTER SUNSHINE INDEX

retailers. See 86 Ill. Adm. Code 495. (This is a GIL).

ST 99-0220-GIL 07/13/1999 Retailers that purchase telecommunication units from telephone service providers and sell them at retail to their customers present situations similar to hotels who sell telecommunications services. See Section 495.100 (This is a GIL).

ST 99-0222-GIL 07/13/1999 The Telecommunications Excise Tax is imposed upon the act or privilege of originating or receiving intrastate or interstate telecommunications in Illinois at the rate of 7% of the gross charges for such telecommunications purchased at retail from retailers. See 86 Ill. Adm. Code 495. (This is a GIL).

ST 99-0227-GIL 07/14/1999 The Telecommunications Excise Tax Act imposes a tax on the act or privilege of originating or receiving intrastate or interstate telecommunications by persons in Illinois at the rate of 7% of the gross charges for such telecommunications purchased at retail from retailers by such persons, 35 ILCS 630/3 and 4. (This is a GIL.)

ST 99-0242-GIL 07/26/1999 "Gross charges" means the amount paid for the act or privilege of originating or receiving telecommunications in this State and for all services and equipment provided in connection therewith by a retailer, valued in money whether paid in money or otherwise, including cash, credits, services and property of every kind or nature, and shall be determined without any deduction on account of the cost of such telecommunications, the cost of materials used, labor or service costs or any other expense whatsoever. See 86 Ill. Adm. Code 495.100. (This is a GIL).

ST 99-0263-GIL 08/27/1999 Sellers that purchase telecommunications units from telephone service providers and sell them at retail to their customers are required to collect the Illinois Telecommunications Excise Tax. See 86 Ill. Adm. Code 495.110. (This is a GIL).

DEPARTMENT OF REVENUE

NOTICE OF PUBLIC INFORMATION

1999 THIRD QUARTER SUNSHINE INDEX

or holding out that they will absorb the purchaser's Use Tax obligation. See 86 Ill. Adm. Code 150.515. (This is a GIL.)

ST 99-0271-GIL 09/03/1999 The Use Tax Act, 35 ILCS 105/1 et seq., imposes a tax upon the privilege of using in this State tangible personal property purchased at retail from a retailer. (This is a GIL).

VEHICLE USE TAX

ST 99-0251-GIL 07/30/1999 The Vehicle Use Tax is imposed on the privilege of using, in this State, any motor vehicle as defined in Section 1-146 of the Code acquired by gift, transfer, or purchase. 625 ILCS 5/3-1001 (1996 State Bar Edition). (This is a GIL.)

JOINT COMMITTEE ON ADMINISTRATIVE RULES
ILLINOIS GENERAL ASSEMBLY

SECOND NOTICES RECEIVED

The following second notices were received by the Joint Committee on Administrative Rules during the period of November 9, 1999, through November 15, 1999 and have been scheduled for review by the Committee at its December 14, 1999 meeting in Chicago. Other items not contained in this published list may also be considered. Members of the public wishing to express their views with respect to a rulemaking should submit written comments to the Committee at the following address: Joint Committee on Administrative Rules, 700 Stratton Bldg., Springfield IL 62706.

Second Notice Expires	Agency and Rule	Start Of First Notice	JCAR Meeting
12/23/99	Department of Public Aid, Medical Payment (89 Ill Adm Code 140)	8/20/99 23 Ill Reg 9733	12/14/99
12/23/99	Department of State Police Merit Board, Procedures of the State Police Merit Board (80 Ill Adm Code 150)	9/24/99 23 Ill Reg 11770	12/14/99
12/24/99	Teachers' Retirement System, The Administration and Operation of the Teachers' Retirement System (80 Ill Adm Code 1650)	9/17/99 23 Ill Reg 11522	12/14/99
12/26/99	Department of Central Management Services, Pay Plan (80 Ill Adm Code 310)	9/24/99 23 Ill Reg 11750	12/14/99

PROCLAMATIONS

99-494

CHICAGO CHAPTER OF ASIAN AMERICAN JOURNALISTS ASSOCIATION DAY

WHEREAS, the Asian American population has doubled in each decade from 1.5 million in 1970 to 3.7 million in 1990 making it the fastest growing racial group in the nation; and

WHEREAS, in 1989, a few dedicated local journalists, including Linda Yu of WLS-TV and David Ibatu of the Chicago Tribune, started the Chicago Chapter of the Asian American Journalists Association; and

WHEREAS, the Chicago Chapter was formed to support Asian American journalists and to help educate the Asian American community and give them access to the media. The Chicago Chapter encourages, nurtures and supports high school and college students through scholarships; and

WHEREAS, today, the Chicago Chapter of the Asian American Journalists Association is one of 17 chapters with 1,900 members across the United States and in Asia; and

WHEREAS, Linda Yu and David Ibatu have both been active in the Chicago Chapter of the Asian American Journalists Association since its inception; and WHEREAS, in April 1984, Linda Yu joined ABC 7 in Chicago where she currently co-anchors the 11:30 a.m. and 4 p.m. newscasts. Prior to that she held positions at WAQJ-TV in Chicago, KGO-TV in San Francisco, KATU-TV in Portland, Oregon, and KTLA-TV and KABC-TV in Los Angeles. Since coming to Chicago, Yu has earned three local Emmy Awards; and

WHEREAS, in 1981, David Ibatu came to the Chicago Tribune where he currently writes for Urban Affairs, covering issues of city-suburb relations, land growth use, economic development, jobs, traffic congestion, affordable housing and the environment. Prior to that, he worked for World Properties Magazine, Chicago Sun-Times, Taylor-Johnson Public Relations, and The Daily Herald; and WHEREAS, on Thursday, October 28, the Chicago Chapter of the Asian American Journalists Association will honor founders Linda Yu and David Ibatu at the celebration of their 10th Anniversary in Chicago;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim October 28, 1999, as CHICAGO CHAPTER OF ASIAN AMERICAN JOURNALISTS ASSOCIATION DAY in Illinois.

Issued by the Governor October 28, 1999.

Filed by the Secretary of State November 9, 1999.

99-495

FRENCH WEEK

WHEREAS, in the study of foreign languages people have an immediate bridge to international understanding and cooperation; and

WHEREAS, the study of the French language by generations of American youth has fostered greater understanding of the French speaking culture; and

WHEREAS, students in classrooms statewide will be learn of the influence French society has in Illinois' past and present; and

WHEREAS, the American Association of Teachers of French Chicago / Northeastern Illinois Chapter is sponsoring a series of events celebrating the contributions of the French to art, music, literature, and science; and

WHEREAS, throughout the week of November 4, an exhibit of American French

student art contestants, a French Winemakers' Dinner, demonstrations of French cooking, and performances of French music will be held across Illinois; THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim, November 4-10, 1999, as FRENCH WEEK in Illinois.

Issued by the Governor October 28, 1999.

Filed by the Secretary of State November 9, 1999.

99-496

JOE NEWTON DAY

WHEREAS, since 1954 when he began his high school coaching career at Waterman, Illinois, Joe Newton has held an illustrious career that will end with his 43rd year at York High School; and

WHEREAS, during this time, his track and cross country teams have won a total of 1,903 dual meets for a 95 percent winning mark; and

WHEREAS, more than 106 of Newton's athletes have gone to college on scholarships worth more than \$1 million. Of those 106 students, 10 of them are All-Americans, eight are Cross Country Holders, 11 are teams captains, three ran on National Champion Cross Country teams, one was Most Valuable Trackman at West Point, and one graduated #1 in his class at the Naval Academy; and WHEREAS, Joe Newton is the author of four books, "The Long Green Line", "Motivation - The Name of the Game", "Running To The Top of the Mountain" and "Coaching Cross Country Successfully"; and

WHEREAS, Joe has been the Director of the Keebler International for the last 25 years; National Cross Country Chairman for the National High School Coaches Association from 1981-87; named High School Cross Country Coach of the Year in 1988, '91, '92, '73, '78, '81, '82, '83, '84, '86, '90, '91, '92, '93 and '94 by the Northern Illinois Track Coaches Association; Named Cross Country Coach of the Year in 1971, '72, '73, '78, '80, '81, '83, '84, '86, '89, '90, '91, '92, '93 and '94 by the Illinois Coaches Association; and

WHEREAS, on November 6, 1999, Mr. Newton, first ever assistant manager of the 1988 U.S. Men's Olympic Track Team of Seoul, Korea, will be retiring from York High School;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim November 6, 1999, as JOE NEWTON DAY in Illinois.

Issued by the Governor October 28, 1999.

Filed by the Secretary of State November 9, 1999.

99-497

MONARCH AWARDS FOUNDATION DAY

WHEREAS, founded at Howard University in 1908, Alpha Kappa Alpha Sorority is America's first Greek-letter organization for black women; and

WHEREAS, Alpha Kappa Alpha is currently comprised of more than 130,000 college-educated women in 850 chapters in 48 states; and

WHEREAS, the Monarch Awards Foundation was established in 1988 by the Xi Nu Omega Chapter of Alpha Kappa Alpha; and

WHEREAS, the Monarch Gala, "A Tribute to Black Men," is sponsored annually by the Monarch Awards Foundation to salute outstanding African-American men in the Chicago area whose contributions to their profession, community and making merit special recognition; and

WHEREAS, all money raised through this event is channeled back into the

community for scholarships and donations to non-profit organizations involved in promoting international AIDS awareness and the need for math/science education;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim November 20, 1999, as MONARCH AWARDS FOUNDATION DAY in Illinois.

Issued by the Governor October 28, 1999.

Filed by the Secretary of State November 9, 1999.

99-498

PARALEGAL DAY

WHEREAS, paralegals facilitate and improve affordable legal services for the citizens of Illinois; and

WHEREAS, the Illinois Paralegal Association promotes and strives to achieve high standards in the paralegal profession by offering and encouraging continuing education for paralegals since 1972; and

WHEREAS, the Illinois Paralegal Association establishes and maintains mutually beneficial working relationships with other paralegal organizations and with local, state, and national associations; and

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim November 4, 1999, as PARALEGAL DAY in Illinois.

Issued by the Governor October 28, 1999.

Filed by the Secretary of State November 9, 1999.

99-499

RESPIRE AWARENESS DAY

WHEREAS, it is in the best interest of the State of Illinois to preserve, strengthen, and maintain the family; and

WHEREAS, families are the most important care providers for individuals with extraordinary care needs, such as developmental disabilities, physical disabilities, Alzheimer's disease, mental and emotional disorders, and extreme medical need; and

WHEREAS, respite care, in its many forms, strengthens the ability of families and caregivers to meet the challenging and intensive demands of ongoing care and to cope in times of family crisis; and

WHEREAS, having periodic respite enables many families, caregivers, and individuals with special needs to be more active participants in communities; and

WHEREAS, respite care is one of the most requested and cost-effective services for families and caregivers of individuals of all ages; and

WHEREAS, the State of Illinois appreciates the dedicated work of the families and individuals who provide respite care to persons with special needs;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim November 15, 1999, as RESPIRE AWARENESS DAY in Illinois.

Issued by the Governor October 28, 1999.

Filed by the Secretary of State November 9, 1999.

99-500

SNUG HUGS FOR KIDS DAYS

WHEREAS, Snug Hugs for Kids is an annual event designed to help underprivileged children obtain much-needed winter clothing and outerwear; and

WHEREAS, this effort has donated as much as 25,000 pounds of new coats, gloves, mittens, hats, scarves, and boots to these children through the Children's Home and Aid Society of Illinois, which serves more than 40,000 families in the Chicagoland area; and

WHEREAS, the Society provides adoption, foster care, day care, residential treatment, child and family counseling, research, and professional training programs in the Chicago area and 40 counties throughout Illinois; and

WHEREAS, Snug Hugs for Kids challenges employees and volunteers, as well as leaders, to participate in this cause, thereby furthering the efforts to help those read within our own communities; and

WHEREAS, drop boxes will be located at different locations throughout the Chicago area and throughout Illinois from November 1-December 15, 1999, in order for people to donate clothing;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim November 1-December 15, 1999, as SNUG HUGS FOR KIDS DAYS in Illinois.

Issued by the Governor October 28, 1999.

Filed by the Secretary of State November 9, 1999.

99-501

BROADER URBAN INVOLVEMENT AND LEADERSHIP DEVELOPMENT DAY

WHEREAS, Broader Urban Involvement and Leadership Development (B.U.I.L.D.) is a not-for-profit organization which works to reduce gang involvement and violence; and

WHEREAS, for the past 30 years, B.U.I.L.D. has worked to reduce gang involvement and violence by providing young people with positive alternatives; and

WHEREAS, the services provided by B.U.I.L.D. increase the stability and safety of the community; and

WHEREAS, the B.U.I.L.D. staff works to gain the trust of youth to dissuade them from negative activities and exposes them to positive activities; and

WHEREAS, by helping to minimize negative peer pressure and reinforce positive instincts for survival and growth, the B.U.I.L.D. field staff shows a way to better alternatives; and

WHEREAS, on November 3, 1999, there will be a celebration dinner of the 30th Anniversary of the founding of B.U.I.L.D.;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim November 3, 1999, as BROADER URBAN INVOLVEMENT AND LEADERSHIP DEVELOPMENT DAY in Illinois.

Issued by the Governor November 1, 1999.

Filed by the Secretary of State November 9, 1999.

99-502

ILLINOIS PLANNING COUNCIL ON DEVELOPMENTAL DISABILITIES DAY

WHEREAS, the federal Developmental Disabilities Services and Facilities Construction Act of 1970 mandated that each state must establish a state planning council; and

WHEREAS, in 1974, the Illinois Council was established by Executive Order and the Department of Mental Health and Developmental Disabilities was

designated as the administering agency; and

WHEREAS, the Council's function is to advocate for persons with developmental disabilities by guiding the design, development, evaluation, and progress of the state developmental disabilities program and advising various state and private agencies on matters pertaining to the administration of the federal Developmental Disabilities Act, as well as programs for the individuals with developmental disabilities across Illinois; and

WHEREAS, the primary purpose of the Council is to help persons with disabilities accomplish the same quality of life as all people and offer the same opportunities for independence, productivity, and integration and inclusion into the community for individuals with developmental disabilities as have persons without disabilities; and

WHEREAS, on Thursday, November 18, 1999, the Illinois Planning Council on Developmental Disabilities is celebrating their 25th anniversary;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim, November 18, 1999, as ILLINOIS PLANNING COUNCIL ON DEVELOPMENTAL DISABILITIES DAY in Illinois.

Issued by the Governor November 1, 1999.

Filed by the Secretary of State November 9, 1999.

99-503

JOEL G. HERTER DAY

WHEREAS, Joel G. Herter was born on June 17, 1937, and grew up in Elmhurst surrounded by his family and lifelong friends; and

WHEREAS, as a young boy, Joel worked for his family-owned greenhouse delivering floral arrangements. Joel was captain of the York High School basketball team and went on to attend Elmhurst College. Joel led his college basketball team to victory as Most Valuable Player and Athlete of the Year. Joel completed his college career with a degree in business and married his college sweetheart, Nancy; and

WHEREAS, Joel developed his accounting firm in the heart of Elmhurst. His firm successfully grew into Wolf and Company, a multi-purpose CPA firm; and

WHEREAS, while building his business and raising his family, Joel turned his attention to two Elmhurst institutions close to his heart, Elmhurst Memorial Hospital and Elmhurst College; and

WHEREAS, Joel began his service to Elmhurst Memorial Hospital in 1974. He served as Chairman of the Board of Governors, ex-officio member of the Hospital's Board of Trustees, founding trustee of Memorial Health Services and Memorial Health Systems, Vice-Chairman of the Hospital Board and Chairman of the Hospital Board; and

WHEREAS, Joel served Elmhurst College as a trustee on the board, guiding the college through significant decisions key to the success of the school; and

WHEREAS, Joel uses his work ethic and leadership capabilities as Director of Suburban Bank and Trust Chairman of the Dupage Water Commission and appointee of the Illinois Sports Facilities Authority; and

WHEREAS, Joel Herter has demonstrated his commitment, generosity and leadership in service to his community. He has earned the Robert E. Soukup Award for Leadership through his hard work and dedication;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim November 5, 1999, as JOEL G. HERTER DAY in Illinois.

Issued by the Governor November 1, 1999.

Filed by the Secretary of State November 9, 1999.

99-504

MERC DR. MARTIN LUTHER KING, JR. WEEK

WHEREAS, the Minority Economic Resources Corporation (MERC), a not-for-profit corporation, is celebrating the life of Dr. Martin Luther King, Jr. with a gala of fundraising events; and

WHEREAS, proceeds from these events will fund testing, training, placement and housing referral services that MERC provides to minorities and woman who need economic solutions to employment and housing problems; and

WHEREAS, in celebration of the life of Dr. King, the 29th annual Dr. Martin Luther King, Jr. Dinner will be held at the Field Museum of Natural History on January 15, 2000; and

WHEREAS, the dinner is the largest commemoration of Dr. King in the State of Illinois. Nearly 1,200 members of business, education, government and community members will attend this event;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim the week of January 15, 2000, as MERC DR. MARTIN LUTHER KING, JR. WEEK in Illinois.

Issued by the Governor November 1, 1999.

Filed by the Secretary of State November 9, 1999.

99-505

NORTHMINSTER PRESBYTERIAN CHURCH SESQUICENTENNIAL WEEK

WHEREAS, Northminster Presbyterian Church will be celebrating its Sesquicentennial November 12-14, 1999; and

WHEREAS, Northminster Church is the first Protestant Portuguese Church in the world; and

WHEREAS, this celebration represents those who first came to this country from the Island of Madeira and settled in the Jacksonville, Waverly and Springfield area; and

WHEREAS, there will be an ethnic dinner on Saturday, November 13, and the celebration service on Sunday, November 14, to be attended by guests from Madeira, Brazil, Trinidad, England, and many states throughout the United States;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim November 8-14, 1999, NORTHMINSTER PRESBYTERIAN CHURCH SESQUICENTENNIAL WEEK in Illinois.

Issued by the Governor November 1, 1999.

Filed by the Secretary of State November 9, 1999.

99-506

DRUNK AND DRUGGED DRIVING PREVENTION MONTH

WHEREAS, more violent deaths are attributed to traffic crashes than any other cause of death. In 1998 there were 1,393 traffic fatalities in Illinois; and

WHEREAS, approximately 32 percent of fatally injured drivers, whose blood level was tested, had alcohol concentration levels above the legal limit; and

WHEREAS, citizens deserve a solution to this statewide health and safety

threat; and
WHEREAS, the holiday season traditionally sees a greater number of crashes and is an appropriate time to focus attention on both the problems and the solutions;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim December 1999 as **DRUNK AND DRUGGED DRIVING PREVENTION MONTH** in Illinois.

Issued by the Governor November 2, 1999.

Filed by the Secretary of State November 9, 1999.

Rules acted upon during the calendar quarter from Issue 43 through Issue 52 are listed in the Issues Index by Title number, Part number and Issue number. For example, 50 Ill. Admin. Code 2500 published in Issue 1 will be listed as 50-2500-1. The letter "R" designates a rule that is being repealed. Inquiries about the Issues Index may be directed to the Administrative Code Division at 217-792-4414 or jraide@cc.state.il.us (Internet address).

PROPOSED

12-6-99-1	11-33-47
23-11-47	11-1305-47
23-11-47	11-1313-47
23-1305-44	11-1314-47
23-1501-44-47	11-1315-47
23-1501-44-47	11-1316-47
23-1501-44-47	11-1317-47
23-1501-44-47	11-1318-47
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